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Boston City Messenger






City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1961



CITY OF BOSTON
ADMINISTRATIVE SERVICES DEPARTMENT
PRINTING  SECTION

1962


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AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
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CITY OF BOSTON
ADMINISTRATIVE SERVICES DEPARTMENT
PRINTING  SECTION

1962

BOSTON CITY MESSENGER

OCT 16 1962

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 31, 1962

To the Honorable The Mayor and City Council,
City of Boston,
Boston, Massachusetts.

GENTLEMEN:

In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commenced January 1, 1961 and ended December 31, 1961, together with miscellaneous tables and statistics.

Cash Operations

The accounts and records for the year 1961 indicate that the operating surplus for the year was \$5,229,773.86. This result was brought about by these factors: actual receipts exceeded tax levy estimates by \$3,353,086.06; unexpended appropriation balances amounted to \$1,014,265.66, the appropriation in the 1961 tax levy for overlay deficits amounted to \$863,549.61; and an adjustment deduction of \$1,127.47 in the surplus account.

The accumulated operating surplus as of December 31, 1960 was \$1,056,002.46. After application of the accumulated operating surplus for 1961, the accumulated operating surplus as of December 31, 1961 was \$6,285,776.32.

During the year, it was necessary to issue short-term loans in anticipation of revenue in the amount of \$35,000,000.00. All of these loans were repaid by November 2, 1961, and there was no short-term debt outstanding at the close of the fiscal year.

The practice of investing cash not immediately needed for current operation in United States Treasury bills was continued. The sum of \$49,852,008.33 was invested during the calendar year and income of \$98,942.23 was realized.

Debt Operations

During 1961, the gross funded debt was reduced by \$7,526,000.00 and the net funded debt was reduced by \$4,398,542.57. Debt was issued in the amount of \$4,450,000.00 and the redemption of debt amounted to \$11,976,000.00. All of the debt issued was general obligation debt. The redemption of general obligation debt was \$9,696,000.00 and the redemption of sinking fund debt was \$2,280,000.00.

Conclusion

During the fiscal year 1961, all known obligations of the city were either paid in full or adequate reserves were established to provide for eventual payment. All funded and short-term debt obligations were paid when due. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet purposes, but not reflected in the receipts of the city until collected.

Respectfully,

JOHN T. LEONARD,

Temporary City Auditor and Temporary Auditor of the County of Suffolk.

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SECTION A

CONSOLIDATED STATEMENTS

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City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1961

ASSETS	Total
Cash on hand and in depositories	\$16,853,925.45
United States Treasury Bills	19,893,697.23
Taxes Receivable	21,359,899.07
Accounts Receivable	20,705,157.66
Recoverable Expenditures	738,526.97
Bonds Authorized and Unissued	56,241,348.98
Assessments Apportioned but not due	705,050.95
Investments	180,176,586.56
Amount to be provided for Retirement of Debt	98,530,936.26
Total Assets	<u>\$415,205,129.13</u>

LIABILITIES, RESERVES AND SURPLUS	
Appropriation Balances	\$13,642,745.02
Warrants Payable	3,490,877.45
Debt and Interest due and unpaid	106,770.74
Revenues available when collected	21,410,208.61
Trust Funds	133,636,284.61
Improvements and Loans authorized	56,241,348.98
Bonds and Notes Payable	147,299,500.00
Reserves	19,251,087.41
Surplus	20,126,306.31
Total Liabilities, Reserves and Surplus	<u>\$415,205,129.13</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1961

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$7,411,332.88	\$533,011.19	\$4,483,816.54	\$37,043.52	\$4,388,721.32
4,476,502.92	10,445,173.47	4,972,020.84		
21,359,899.07				
17,171,596.09	2,998,257.40	—	521,264.17	14,040.00
738,526.97				
—	—	56,241,348.98		
28,383.79	—	—	676,667.16	
—	—	—	50,656,874.48	129,519,712.08
—	—	—	98,530,936.26	
<u>\$51,186,241.72</u>	<u>\$13,976,442.06</u>	<u>\$65,697,186.36</u>	<u>\$150,422,785.59</u>	<u>\$133,922,473.40</u>
\$2,443,773.77	\$1,473,302.65	\$9,453,519.81	—	\$272,148.79
3,488,559.88	—	2,317.57		
—	106,770.74			
17,199,979.88	2,998,257.40	—	\$1,197,931.33	14,040.00
—	—		—	133,636,284.61
—	—	56,241,348.98		
—	—	—	147,299,500.00	
9,833,851.39	9,398,111.27	—	19,124.75	
18,220,076.80	—	—	1,906,229.51	
<u>\$51,186,241.72</u>	<u>\$13,976,442.06</u>	<u>\$65,697,186.36</u>	<u>\$150,422,785.59</u>	<u>\$133,922,473.40</u>

City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1961

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1961	\$15,270,560.34	\$1,887,731.50	\$566,302.96
RECEIPTS AND TRANSFERS			
Taxes	149,340,213.47	104,241,322.11	33,799,342.74
Tax Titles and Possessions	1,937,632.55	1,937,632.55	
Departmental Revenues	31,333,641.16	29,940,794.51	1,392,153.15
Revenues Reserved for Special Objects	26,507,140.98		1,870,647.63
Revenues from the Commonwealth	22,314,065.45	22,105,014.90	209,050.55
Revenue Anticipation Loans	35,000,000.00	35,000,000.00	
Federal Grants	19,087,917.15		
Sinking Fund Commission	3,786,732.72		
Rapid Transit Interest and Sinking Fund	1,358,568.76		
Trust Funds Income	1,430,823.42		
Revenue Departments	7,489,510.52		
Loans for Permanent Improvements	4,450,000.00		
United States Treasury Bills	42,901,057.77	12,870,317.33	
Warrants Payable — 1961	3,571,986.85	3,569,669.28	
Total Receipts	\$350,509,290.80	\$209,664,750.68	\$37,271,194.07
Transfers and Adjustments	3,159,007.65	429,836.05	677,000.00
Total Receipts and Transfers	\$353,668,298.45	\$210,094,586.73	\$37,948,194.07
Total — Available for Payments in 1961	\$368,938,858.79	\$211,982,318.23	\$38,514,497.03
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$158,642,912.83	\$120,835,307.56	\$37,807,605.27
Debt Redemption and Interest	15,631,940.51		
State Assessments	26,716.61	26,716.61	
Metropolitan District Assessments	3,180,954.91	3,180,954.91	
Metropolitan Transit Authority Assessments	14,494,721.64	14,494,721.64	
Boston Retirement System	164,056.14	164,056.14	
State-Boston Retirement System	10,657,445.29	10,657,445.29	
Refunds	3,462,472.66	3,461,247.66	
Revenues Reserved for Special Objects	24,177,441.10		35,693.00
Revenue Departments	3,211,349.09		
Metropolitan Water Assessment	3,398,062.32		
Revenue Anticipation Loans	35,000,000.00	35,000,000.00	
Federal Grants	18,971,696.22		
Rapid Transit Interest and Sinking Fund	1,358,568.76		
Capital Outlays	5,773,138.10		
Trust Funds Income, etc.	1,448,897.36		
United States Treasury Bills	49,852,008.33	13,463,996.25	
Warrants Payable — 1960	3,627,159.87	3,626,819.18	
Total Expenditures	\$353,079,541.74	\$204,911,265.24	\$37,843,298.27
Transfers and Adjustments	3,159,007.65	371,109.40	
Total Expenditures and Transfers	\$356,238,549.39	\$205,282,374.64	\$37,843,298.27
Cash Balances, December 31, 1961	\$12,700,309.40	\$6,699,943.59	\$671,198.76
UNITED STATES TREASURY BILLS			
Investments, January 1, 1961	\$12,942,746.67	\$3,882,824.00	
Purchases — 1961	49,852,008.33	13,463,996.25	
Redemptions — 1961	\$62,794,755.00	\$17,346,820.25	
Investments, December 31, 1961	42,901,057.77	12,870,317.33	
	\$19,893,697.23	\$4,476,502.92	

CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1961

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$23,580.39	\$2,588,837.79		\$9,912,659.97	\$291,447.73
11,299,548.62				
693.50				
29,458.21	24,292,696.51		314,338.63	
	19,087,917.15			
1,290,420.22		\$2,496,312.50		
		1,358,568.76		
	7,489,510.52			1,430,823.42
	30,030,740.44		4,450,000.00	
			2,317.57	
\$12,620,120.55	\$80,900,864.62	\$3,854,881.26	\$4,766,656.20	\$1,430,823.42
921,062.20	81,109.40		1,050,000.00	
\$13,541,182.75	\$80,981,974.02	\$3,854,881.26	\$5,816,656.20	\$1,430,823.42
\$13,564,763.14	\$83,570,811.81	\$3,854,881.26	\$15,729,316.17	\$1,722,271.15
\$13,135,628.01		\$2,496,312.50		
				\$1,225.00
8,498.10	\$24,133,250.00			
	3,211,349.09			
	3,398,062.32			
	18,971,696.22			
		1,358,568.76	\$5,773,138.10	
	31,415,991.24		4,972,020.84	1,448,897.36
			340.69	
\$13,144,126.11	\$81,130,348.87	\$3,854,881.26	\$10,745,499.63	\$1,450,122.36
380,446.50	1,907,451.75		500,000.00	
\$13,524,572.61	\$83,037,800.62	\$3,854,881.26	\$11,245,499.63	\$1,450,122.36
\$40,190.53	\$533,011.19		\$4,483,816.54	\$272,148.79
	\$9,059,922.67			
	31,415,991.24		\$4,972,020.84	
	\$40,475,913.91		\$4,972,020.84	
	30,030,740.44			
	\$10,445,173.47		\$4,972,020.84	

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1961

General Revenue Funds:

City Budget		\$1,769,905.73
County Budget		30,456.20
School Budget	\$622,204.73	
Schools — Amount remaining in Treasury for School Purposes (Chapter 117, Special Acts of 1949)	48,994.03	
		<u>671,198.76</u>
City Debt Requirements, Interest		21,207.11
Warrants Payable		3,488,559.88
State Assessments — 1961 (Net Underestimate)		379,268.20
Accumulated Cash Surplus, December 31, 1961		6,285,776.32
		<u>\$11,887,835.80</u>
Total General Revenue Funds Cash (Exhibit A-1)		\$7,411,332.88
* United States Treasury Bills (Exhibit A-1)		<u>4,476,502.92</u>

Special Revenue Funds:

Income Departments:

Water Service	\$1,067,680.12	
Water Service, Sales of Property	17,200.00	
Water Service, Deposit Account	38,075.17	
House of Correction, Industries	60,264.90	
		<u>\$1,183,220.19</u>

Federal Grants:

Welfare Department:

Aid to Dependent Children	\$95,451.80	
Aid to Dependent Children—Administration Expenses	30,309.72	
Disability Assistance	33,682.12	
Disability Assistance — Administration Expenses	45,346.38	
Medical Assistance for the Aged	40,019.83	
Medical Assistance — Administration Expenses	5,874.26	
Old Age Assistance	729.82	
Old Age Assistance — Administration Expenses	71,009.57	
		<u>322,423.50</u>

Hospital Department:

Cadet Nursing Program	\$2,776.52	
Veterans' Training	2,847.96	
		<u>5,624.48</u>

SCHEDULE A-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

DETAIL OF CASH BALANCES IN TREASURY

DECEMBER 31, 1961

Reserved Accounts:

Blue Cross Deductions	\$119,780.77	
Check Tailings	7,804.08	
Collecting Division, Suspense Account	1,412.62	
Credit Union and Union Dues Deductions	154,786.89	
Debt Drawn for and Unpaid	41,000.00	
Duplicates and Overpayments	246,448.56	
Interest Tailings	4,036.25	
Interest on Debt Due, 1958 and Prior	19,417.59	
Interest on Debt Due, 1959 and Subsequent	52,353.15	
Off Street Parking — Rental Performance Account	10,540.00	
Parking Facilities Fund	704,807.72	
Parking Facilities, Local Communities	506.45	
Parking Meter Fees	69,661.46	
Payroll Deductions for Purchase of Bonds	115,145.73	
Payroll Tailings	30,041.58	
Private Ways, Deposit Account	38,833.02	
Sales of City Property, General	256,788.39	
Sales of City Property, Schools	210,074.72	
Sales of Property, Boston Housing Authority	6,480.24	
Special Guarantee Deposit Account	3,450.00	
Street Openings Account	178,314.96	
Street Openings Account — Special	51,182.56	
Sumner Traffic Tunnel Receipts	35,000.00	
Sumner Traffic Tunnel Receipts, Chapter 598, Acts 1958, Part 1	4,869,380.00	
Sumner Traffic Tunnel Receipts, Chapter 598, Acts 1958, Part 2	30,000.00	
Tellers' Adjustment Account	382.36	
Unclaimed Money	11,967.27	
United Fund Deductions	1,560.68	
Unliquidated Reserves	668,314.77	
Withholding Tax Deductions — Federal	1,281,577.35	
Withholding Tax Deductions — State	245,867.32	
		<u>\$9,466,916.49</u>
Total Special Revenue Funds Cash (Exhibit A-1)		<u>\$10,978,184.66</u>
		\$533,011.19
* United States Treasury Bills (Exhibit A-1)		<u>10,445,173.47</u>

Capital Improvement Funds:

Boston Traffic Commission:

Automatic Traffic Control Signals in Various Sections of the City \$60,645.84

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof 645.82

Hospital Department:

Construction of Buildings and Original Equipment and Furnishings thereof 181,883.91

Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Chapter 668, Acts of 1958 1,909,972.93

Library Department:

Construction of Buildings and Original Equipment and Furnishings thereof 211,545.68

Park Department:

Establishment of Parks and Playgrounds 7,831.28

Eradication of Dutch Elm Disease 4,664.00

SCHEDULE A-1

CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY

DECEMBER 31, 1961

Capital Improvement Funds (Concluded):

Public Works Department:

Bridges, Construction of	\$487,429.19
Construction of Buildings and Original Equipment and Furnishings thereof	171,601.63
Incinerator Building, Construction and Equipping	967.58
Public Ways, Construction of	544,617.92
Sewerage Works	539,712.96

Department of School Buildings:

Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings thereof	374,870.84
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Unclassified:

Civil Defense Activities	124,713.66
Departmental Equipment	537,005.30
Municipal Auditorium	3,580,447.17
New City Hall, Construction of	2,421.06
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	339,393.82
Urban Redevelopment Loan	372,112.00
Voting Machines	1,037.22

Warrants Payable	
------------------	--

\$9,453,519.81
2,317.57

\$9,455,837.38

Total Capital Improvement Funds Cash (Exhibit A-1)

\$4,483,816.54

* United States Treasury Bills	4,972,020.84
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4,972,020.84

Sinking Funds:

Rapid Transit	\$17,463.07
Traffic Tunnel	6,328.10
Moneys for Reduction of Debt	13,252.35

Total Sinking Funds Cash (Exhibit A-1)

\$37,043.52

Trust Funds:

Appropriation Balances	\$272,148.79
Balances held for Investment	600,341.55

\$872,490.34

Retirement Board Funds	\$3,487,893.51
Teachers' Retirement Fund	16,300.01
Permanent School Pension Fund	474.99
Franklin Fund	11,562.47

Total Trust Funds Cash (Exhibit A-1)

4,388,721.32

Total Cash Balance, All Funds (Exhibit A-1)

\$16,853,925.45

* United States Treasury Bills	19,893,697.23
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19,893,697.23

Less: Sinking Funds Cash	\$37,043.52
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Trust Funds Cash in Custody of Treasurer	4,116,572.53
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4,153,616.05

Operating Cash Balance (Exhibit A-2)

\$12,700,309.40

* United States Treasury Bills (Exhibit A-2)

19,893,697.23

* United States Treasury Bills Purchased with Surplus Cash.

SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1961

ASSETS		
Cash in Treasury		\$7,411,332.88
United States Treasury Bills		4,476,502.92
Accounts Receivable:		
Taxes:		
Levies of 1953 and Prior	\$249,153.04	
Levy of 1954	103,740.72	
Levy of 1955	169,947.25	
Levy of 1956	213,344.13	
Levy of 1957	561,163.36	
Levy of 1958	540,612.39	
Levy of 1959	1,102,959.00	
Levy of 1960	4,830,071.64	
Levy of 1961	13,588,907.54	
	<hr/>	
		21,359,899.07
Special Taxes		247,722.83
Motor Vehicle Excise Taxes:		
Levies of 1960 and Prior	\$1,686,941.36	
Levy of 1961	2,052,628.16	
	<hr/>	
		3,739,569.52
Special Assessments:		
Added to Taxes:		
Sidewalk 1960 and Prior	\$1,542.10	
Sidewalk 1961	527.91	
	<hr/>	
		2,070.01
Unapportioned:		
Sidewalk 1960 and Prior	\$5,999.51	
Sidewalk 1961	5,790.81	
	<hr/>	
		11,790.32
Assessments Apportioned but not Due:		
Sidewalk		28,383.79
Departmental Commitments:		
City	\$2,873,016.35	
County	19,863.09	
Public Service Enterprises	18,160.76	
	<hr/>	
		2,911,040.20
Tax Titles, General Revenue		6,097,039.58
Tax Possessions		4,162,363.63
Abatements in Excess of Overlay, Levies of 1958 and Prior		359,258.77
State Assessments, 1961 (Net Underestimate)		379,268.20
		<hr/>
Total Assets		<u>\$51,186,241.72</u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1961

LIABILITIES AND RESERVES

Appropriation Balances:

City Budget	\$1,769,905.73	
County Budget	30,456.20	
School Budget	622,204.73	
Debt Requirements	21,207.11	
		\$2,443,773.77

Warrants Payable:

City	\$3,306,584.77	
County	181,975.11	
		3,488,559.88

Surplus Available for Appropriation:

School Committee		48,994.03
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Reserved Accounts:

Taxes — To Be Refunded		965,736.74
Tax Titles — To Be Refunded		6,156.41

Revenues Available When Collected:

Special Taxes	\$247,722.83	
Motor Vehicle Excise Taxes	3,739,569.52	
Special Assessments	42,244.12	
Departmental Commitments	2,911,040.20	
Tax Title	6,097,039.58	
Tax Possession	4,162,363.63	
		17,199,979.88

Overlay Reserved for Abatements:

Levy of 1959		1,036,754.97
Levy of 1960		3,043,492.94
Levy of 1961		4,732,716.30

Surplus Revenue		18,220,076.80
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Total Liabilities and Reserves		<u>\$51,186,241.72</u>
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1961

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts:				
Less: — Revenue Credited to Appropriations.....		\$30,205.51	\$27,424,993.73	
Refunds.....		1,209.92	31,415.43	
	\$27,156,640.07			\$27,393,578.30
County Departments — Actual Receipts.....			\$1,384,915.17	
Less: — Refunds.....			20,175.00	
	1,141,262.06			1,364,740.17
Boston Housing Authority.....	639,026.60			542,407.90
Courthouse Maintenance.....	222,737.94			207,587.25
Excise Tax on Foreign Ships.....	13,333.33			13,333.33
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,392,153.15	
School Surplus — January 1, 1961.....			238,460.26	
			\$1,630,613.41	
Less: — Damages by Dogs, Etc.....			35,693.00	
			\$1,594,920.41	
Add: — Deficit in Estimated Receipts.....			20,539.85	
	1,615,460.26			1,615,460.26
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1961 Assessments.....			\$132,257,468.09	
Collections on Prior Years Assessments.....			9,230,798.31	
			\$141,488,266.40	
Less: — Refunds.....			3,372,358.63	
	140,510,999.25			138,115,907.77
POLL TAXES:				
Collections on 1961 Assessments.....			\$161,508.70	
Collections on Prior Years Assessments.....			51,346.00	
	383,360.00			212,854.70
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1961 Assessments.....			\$2,401,867.54	
Collections on Prior Years Assessments.....			5,181,964.71	
			\$7,583,832.25	
Less: — Refunds.....			62,189.08	
	4,749,000.00			7,521,643.17
TAX TITLES — GENERAL REVENUE:				
Less: — Refunds.....			\$1,484,295.85	
			5,315.03	
				1,478,980.82
TAX POSSESSIONS:				
				453,336.70
INCOME TAX:				
	8,271,350.28			8,052,463.09
CORPORATION TAX:				
	7,631,939.70			8,566,499.57
MEALS TAX (Old Age Assistance):				
	756,064.96			745,786.18
PARKMAN FUND:				
	199,322.26			199,322.26

EXHIBIT B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL

FISCAL YEAR ENDED DECEMBER 31, 1961

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
CITY MAINTENANCE:				
Gross Expenditures.....			\$112,503,968.68	
Balances Credited to 1962 Appropriations.....			1,769,905.73	
			\$114,273,874.41	
Trust Fund Income Appropriated for Maintenance.....		\$205.51		
Balances Carried Forward from 1960.....		1,305,141.49		
			1,305,347.00	
Actual Tax Levy Estimate..... \$113,384,839.00				
Parkman Fund Receipts..... 199,322.26				
Cemetery Fund Income..... 272,000.00				
State Contribution — Delinquency Prevention Bureau.. 30,000.00				
	\$113,886,161.26			
Less: — Net Transfers from..... 33,749.87	\$113,852,411.39			\$112,968,527.41
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$8,331,338.88	
Balances Credited to 1962 Appropriations.....			30,456.20	
			\$8,361,795.08	
Balances Carried Forward from 1960.....			29,383.92	
Actual Tax Levy Estimate..... \$8,270,670.00				
Add: — Net Transfers to..... 148,749.87	8,419,419.87			8,332,411.16
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$37,807,605.27	
Balances Credited to 1962 Appropriations.....			622,204.73	
Unexpended Balance Available for 1962 Appropriations..			69,533.88	
			\$38,499,343.88	
Balances Carried Forward from 1960.....		\$327,842.70		
Income Appropriated for Maintenance.....		1,727,647.63		
Pension Revenue from State.....		209,050.55		
Permanent School Pension Fund.....		143,000.00		
			2,407,540.88	
Actual Tax Levy Estimate..... \$35,414,803.00				
Add: — Net Transfers to..... 677,000.00	36,091,803.00			36,091,803.00
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$13,135,628.01	
Balances Credited to 1962 Appropriations.....			21,207.11	
			\$13,156,835.12	
Balances Carried Forward from 1960.....		\$23,580.39		
Receipts from Sinking Fund Commission.....		1,290,420.22		
Transfer from Water Receipts (Surplus).....		21,062.20		
Transfer from Parking Meter Fees.....		400,000.00		
Accrued Interest on Permanent Loans.....		10,875.01		
Premium on Permanent Loans.....		10,332.10		
			1,756,269.92	
Actual Tax Levy Estimate..... \$11,299,548.62				
Add: — Net Transfers to..... 120,000.00	11,419,548.62			11,400,565.20
CONTRIBUTIONS TO RETIREMENT FUNDS:				
Gross Expenditures.....			\$10,821,501.43	
Less: — Pension Revenue from State.....	6,487,904.55		4,333,596.88	6,487,904.55

EXHIBIT B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL

FISCAL YEAR ENDED DECEMBER 31, 1961

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
CEMETERY FUND INCOME.....	\$272,000.00			\$272,000.00
STATE CONTRIBUTION—DELINQUENCY PREVENTION BUREAU.....	30,000.00			30,000.00
MISCELLANEOUS REVENUES:				
Discount on United States Treasury Bills.....				98,942.23
Employers' Compensation-State Withholding Tax.....				5,326.39
Reimbursement for Loss of Taxes on State-Owned Lands.....	198,929.37			199,081.93
Town of Brookline.....				2,575.36
Taxes from Commonwealth of Massachusetts.....				22,563.78
Taxes Chapter 59, Section 5A.....				8,458.84
Taxes from Sales of Foreclosed Property.....				21,662.14
TRANSFERS FROM OTHER FUNDS:				
Parking Meter Fees.....	60,000.00			60,000.00
Unliquidated Reserves.....	24,389.55			24,389.55
City of Boston, Parking Facilities.....	500,000.00			500,000.00
Sale of City Property — Schools.....	312,000.00			312,000.00
Sumner Traffic Tunnel Receipts — Part 2.....	40,000.00			40,000.00
Total.....	<u>\$194,727,815.63</u>			<u>\$198,080,901.69</u>
Actual Maintenance Receipts.....			\$198,080,901.69	
Income and Credits Utilized in the Tax Levy.....			194,727,815.63	
Excess of Actual Receipts over Estimated.....				\$3,353,086.06
Tax Levy Appropriation and Warrants.....			\$194,727,815.63	
Actual Expenditures.....			192,851,127.83	
Unexpended Balances.....				1,876,687.80
Operating Surplus — 1961.....				\$5,229,773.86

EXHIBIT B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL

FISCAL YEAR ENDED DECEMBER 31, 1961

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
STATE ASSESSMENTS:				
Actual Expenditures.....			\$26,716.61	
Less: — Reserve for Overestimate 1960.....			190.60	
			26,526.01	
Add: — Reserve for Overestimate 1961.....	\$51,879.10		25,353.09	\$51,879.10
METROPOLITAN DISTRICT ASSESSMENTS:				
Actual Expenditures.....			\$3,180,954.91	
Less: — Reserve for Overestimate 1960.....			134,105.14	
			3,046,849.77	
Less: — Reserve for Underestimate 1961.....	2,940,894.15		105,955.62	2,940,894.15
METROPOLITAN TRANSIT AUTHORITY DEFICITS:				
Actual Expenditures.....			\$14,494,721.64	
Add: — Reserve for Underestimate 1960.....			379,959.82	
			14,874,681.46	
Less: — Reserve for Underestimate 1961.....	14,576,015.79		298,665.67	14,576,015.79
ADJUSTMENTS TO SURPLUS ACCOUNT.....				1,127.47
OVERLAY DEFICITS.....	863,549.61			
TRANSFERS FROM SPECIAL FUNDS:				
Unliquidated Reserves.....	24,389.55			
Total.....	<u>\$194,727,815.63</u>			<u>\$192,851,127.83</u>
Accumulated Surplus — January 1, 1961.....				\$1,056,002.46
Add: — Operating Surplus — 1961.....				5,229,773.86
Accumulated Surplus — December 31, 1961.....				<u>\$6,285,776.32</u>

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1961

DEPARTMENT OR ACTIVITY	Balances from 1960	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government	\$43,412.50	\$205.51	\$6,124,365.00	
Legislative and Executive:				
Mayor, Office Expenses			175,803.00	
Conventions and Entertainment of Distinguished Guests			25,000.00	
Public Celebrations		205.51	85,000.00	
U. S. Bond Allotment Plan			25,803.00	
Civic Improvement Committee	4,469.03		1,000.00	
City Council	129.63		150,707.00	
City Council Proceedings			22,000.00	
Elections:				
Election Department			448,790.00	
Finance:				
Auditing Department			402,847.00	
Assessing Department			752,048.00	
Equalization Survey	309.36			
Treasury Department:				
Collecting Division			285,760.00	
Treasury Division			286,071.00	
Board of Commissioners of Sinking Funds			2,650.00	
Administrative Services:				
Administrative Services Department:				
Administrative Division			50,075.00	
Personnel Division			62,905.00	
Purchasing Division			148,250.00	
Budget Division			63,135.00	
Purchasing Division, Printing Section			690,505.00	
Purchasing Division, Printing Section, Office Supplies Account			10,000.00	
Art Commission			11,037.00	
Complaints Division			17,297.00	
Law:				
Law Department			426,510.00	
Recording and Reporting:				
City Clerk Department			91,691.00	
Preservation and Care of Old Records and Papers and Purchase of Historical Documents	528.09			
City Documents			46,000.00	
Planning:				
City Planning Board	4,884.38			
Board of Zoning Adjustment			2,400.00	
Zoning Commission			2,400.00	
Office of Development			150,000.00	
General Government Buildings:				
Real Property Department:				
Real Property Division	586.26		311,902.00	
Buildings Division	29,181.24		1,172,908.00	
Market Division			37,077.00	
Auditorium Commission	2,592.51			
Miscellaneous General Government:				
Boston Retirement Board			8,722.20	
State-Boston Retirement System Expense Fund	732.00		88,071.80	
Finance Commission			70,000.00	
Public Safety	93,724.06		32,699,945.00	
Police:				
Police Department			17,972,310.00	
Fire:				
Fire Department	33,847.91		12,879,532.00	
Protective Inspection and Regulation:				
Building:				
Building Department			735,600.00	
Board of Appeal	313.01		32,537.00	
Board of Examiners			9,548.00	
Beacon Hill Architectural Commission			1,400.00	
Demolition or Restoration of Abandoned Properties	43,057.02			
Unsafe Buildings, Securing, Removing, etc.	5,109.85			

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1962
\$179,087.26	\$124,444.01	\$6,222,626.26	\$5,975,789.55	\$95,911.54	\$150,925.17
		175,803.00	164,954.52	10,848.48	
		25,000.00	15,758.95	9,241.05	
260.23		85,465.74	82,448.56		3,017.18
		25,803.00	25,030.88	772.12	
		5,469.03	301.16		5,167.87
		150,836.63	150,074.30	762.33	
	2,616.50	19,383.50	16,442.83	2,940.67	
		448,790.00	430,164.98	18,625.02	
		402,847.00	401,978.41	868.59	
		752,048.00	744,328.51	7,719.49	
		309.36	309.36		
6,522.78		292,282.78	292,282.78		
	5,270.86	280,800.14	265,624.00	14,176.14	1,000.00
		2,650.00	2,649.96	.04	
41,400.00		91,475.00	48,536.87	1,538.13	41,400.00.
349.08		63,254.08	62,530.72	723.36	
		148,250.00	148,142.76	107.24	
	50.00	63,085.00	61,606.56	1,478.44	
20,885.78		711,390.78	709,227.57	2,163.21	
		10,000.00	9,731.19	268.81	
	6,926.28	4,110.72	1,960.24	2,150.48	
227.20		17,524.20	17,524.20		
	3,254.68	423,255.32	420,424.93	2,830.39	
500.00		92,191.00	90,635.46	1,555.54	
		528.09			528.09
2,616.50		48,616.50	48,616.50		
		4,884.38	4,884.38		
		2,400.00	1,378.86	1,021.14	
		2,400.00	1,646.75	753.25	
		150,000.00	91,729.00		58,271.00
31,019.00	74,600.00	268,907.26	262,173.97		6,733.29
74,600.00	31,019.00	1,245,670.24	1,199,562.51	11,329.10	34,778.63
		37,077.00	36,109.53	967.47	
		2,592.51	2,563.40		29.11
706.69		9,428.89	9,428.89		
		88,803.80	88,071.80	732.00	
	706.69	69,293.31	66,954.26	2,339.05	
252,945.27	20,999.80	33,025,614.53	32,618,454.37	136,359.67	270,800.49
50,000.00	20,913.05	18,001,396.95	17,873,453.93	85,193.02	42,750.00
145,000.00		13,058,379.91	12,815,535.35	44,387.70	198,456.86
40,000.00	86.75	775,513.25	752,315.89	4,956.36	18,241.00
		32,850.01	32,183.90	666.11	
		9,548.00	8,859.42	688.58	
		1,400.00	951.63	448.37	
		43,057.02	43,057.02		
		5,109.85	4,935.85		174.00

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Balances from 1960	Credits		Loans
		Revenue Received	Appropriations	
<i>Public Safety (Concluded)</i>				
Military and Civilian Defense:				
Civil Defense Activities			\$89,696.00	
Other:				
Boston Traffic Department	\$11,396.27		856,825.00	
Licensing Board			122,497.00	
<i>Public Works</i>	252,899.65		10,241,872.00	
Public Works Department:	252,899.65		10,241,872.00	
<i>Health</i>	6,801.80		2,175,453.00	
Health Department:				
Health Division			1,895,168.00	
Registry Division	6,500.00		183,625.00	
Weights and Measures Division			96,660.00	
Unsafe Buildings, Securing, Removing, etc.	301.80			
<i>Hospitals</i>	129,721.37		19,074,644.00	
Hospital Department:				
Hospital Division	81,484.61		14,422,461.00	
Sanatorium Division	37,913.96		2,164,004.00	
Long Island Hospital Division	10,322.80		2,488,179.00	
<i>Public Welfare</i>	149.50		28,137,406.00	
Welfare Department:				
Central Office			25,589,595.00	
Temporary Home			68,294.00	
Aid To Needy Veterans:				
Veterans' Services Department	149.50		2,444,986.00	
Veterans' Graves Registration			34,531.00	
<i>Libraries</i>	1,087.59		3,516,675.00	
Library Department	1,087.59		3,516,675.00	
<i>Parks and Recreation</i>	229,230.00	471,322.26	3,316,486.00	
Parks and Recreation Department	227,512.44		3,316,486.00	
Cemetery Division:	1,127.47*			
Cemetery Division, Maintenance and Improvement	590.09	272,000.00		
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		199,322.26		
<i>Miscellaneous</i>	548,115.02	30,000.00	8,097,993.00	
Executions of Court, Damage Claims and Reimbursements			400,000.00	
Workmen's Compensation Service			42,436.00	
Workmen's Compensation			225,000.00	
City Record, Publication of			55,206.00	
Delinquency Prevention Bureau	15,851.98	30,000.00	30,000.00	
Governmental Center Study	2,274.65			
Pensions and Annuities			5,500,000.00	
Snow Removal	250,000.00		1,150,000.00	
Federal Public Health Program			6,300.00	
Construction of Buildings and Original Equipment and Furnishings Thereof	274,499.96			
Reserve Fund			200,000.00	
Boston Redevelopment Authority			339,051.00	
Departmental Equipment	5,488.43		150,000.00	
Totals — City Budget	*\$1,305,141.49	\$501,527.77	\$113,384,839.00	

* Adjustment From Surplus.

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1962
\$2,777.49		\$92,473.49	\$92,473.49		
15,124.60		883,345.87	872,147.71	\$19.53	\$11,178.63
43.18		122,540.18	122,540.18		
	\$197,650.43	10,297,121.22	9,838,222.33	1.10	458,897.79
	197,650.43	10,297,121.22	9,838,222.33	1.10	458,897.79
	42,450.92	2,139,803.88	2,106,054.92	24,384.01	9,364.95
	42,450.92	1,852,717.08	1,843,313.67	7,523.76	1,879.65
		190,125.00	170,880.65	12,060.85	7,183.50
		96,660.00	91,860.60	4,799.40	
		301.80			301.80
	149,454.66	19,054,910.71	18,562,490.78	281,228.44	211,191.49
	95,331.65	14,408,613.96	14,081,397.49	197,465.00	129,751.47
	42,391.48	2,159,526.48	2,101,917.27	14,414.32	43,194.89
	11,731.53	2,486,770.27	2,379,176.02	69,349.12	38,245.13
	321,866.23	27,815,689.27	27,496,713.29	318,975.98	
	220,124.60	25,369,470.40	25,174,043.59	195,426.81	
		68,294.00	63,099.59	5,194.41	
	101,741.63	2,343,393.87	2,225,757.05	117,636.82	
		34,531.00	33,813.06	717.94	
		3,517,762.59	3,517,407.39	34.94	320.26
		3,517,762.59	3,517,407.39	34.94	320.26
41,127.47	8,817.48	4,049,348.25	3,777,804.45	22,948.77	248,595.03
40,000.00	7,690.01	3,576,308.43	3,317,755.44	22,948.77	235,604.22
	1,127.47				
1,127.47		273,717.56	260,726.75		12,990.81
		199,322.26	199,322.26		
558,609.76	199,836.10	9,034,881.68	8,611,031.60	4,039.53	419,810.55
42,391.48		442,391.48	442,391.48		
2,404.68		44,840.68	44,728.51	112.17	
62,690.01		287,690.01	287,690.01		
		55,206.00	54,804.90	401.10	
		75,851.98	59,709.17		16,142.81
		2,274.65			2,274.65
41,741.63		5,541,741.63	5,538,379.27	3,362.36	
409,381.96		1,809,381.96	1,749,694.80		59,687.16
		6,300.00	4,727.80		1,572.20
		274,499.96	2,261.39		272,238.57
	199,836.10	163.90		163.90	
		339,051.00	339,051.00		
		155,488.43	87,593.27		67,895.16
\$1,031,769.76	\$1,065,519.63	\$115,157,758.39	\$112,503,968.68	\$883,883.98	\$1,769,905.73

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Balances from 1960	Credits		Transfers from Revenue City Budget and Debt Require- ments
		Revenue Received	Appropriations	
SCHOOL BUDGET				
School Committee				
Administration			\$775,160.00	
General Administration				
Business Administration				
Educational Administration				
Instruction			26,434,925.00	295,000.00
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Attendance and Health Services			1,060,043.00	6,000.00
Supervisors of Attendance				
School Physicians and Nurses				
Medical Aids				
Pupil Transportation Services			73,550.00	
Operation of Plant			4,102,982.00	
Office of Schoolhouse Custodian				
Custodians				
Heat for Buildings				
Utilities, Except Heat for Buildings				
Supplies, Except Utilities				
Supply Room				
Maintenance of Plant			105,880.00	
Fixed Charges			933,011.00	45,000.00
Pensions to Teachers	\$4,147.56	\$352,050.55		
Food Services (Deficit Appropriation)			78,202.00	
Community Services			123,250.00	19,000.00
Income School Lunches, Chapter 417, Acts of 1950	62,790.90	1,546,845.56		
Income — Physical Education	15,726.45	30,719.25		
National Defense Education Grant	601.70	82,286.82		
George Bordan Federal Grant		225.00		
Purchase of Trade and Industrial Equipment	51.33			
Totals — School Committee	\$83,317.94	\$2,012,127.18	\$33,687,003.00	\$365,000.00
Department of School Buildings				
Alterations, Repairs, Furniture and Fixtures	\$225,870.64		\$1,636,600.00	
Administration Expenses — Salaries			330,000.00	
Administration Expenses — Office Expenses			25,000.00	
Alterations, Furniture and Equipment for Special Educa- tional Needs	140,832.17		80,000.00	
General Alterations and Repairs	85,038.47		1,179,000.00	
Pensions and Annuities			22,000.00	
Workmen's Compensation			600.00	
Land and Buildings for Schools	10,754.12		91,200.00	
Administration Expenses — Salaries			85,000.00	
Rent of Hired Accommodations			1,200.00	
Land and Buildings for Schools	5,754.12			
Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof	5,000.00			
Sales of School Property, Expenses of			5,000.00	
National Defense Education Act—School Buildings	7,900.00			
Unliquidated Reserve — School Buildings 1961		\$67,571.00		
Totals — Department of School Buildings	\$244,524.76	\$67,571.00	\$1,727,800.00	
Grand Totals — School Budget	\$327,842.70	\$2,079,698.18	\$35,414,803.00	\$365,000.00

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Available for Appropriation in 1962	Carried Forward to 1962
	\$5,400.00	\$769,760.00	\$768,923.98	\$836.02	
			135,268.59		
			244,708.70		
			388,946.69		
	\$28,600.00	26,701,325.00	26,698,417.55	2,907.45	
			1,051,727.67		
			11,727,196.09		
			2,702,582.58		
			6,534,309.75		
			3,690,858.65		
			711,118.77		
			204,184.70		
			76,439.34		
\$3,000.00	4,500.00	1,064,543.00	1,064,268.15	274.85	
			286,236.49		
			745,275.21		
			32,756.45		
25,950.00		99,500.00	99,460.17	39.83	
40,800.00		4,143,782.00	4,142,901.68	880.32	
			60,746.31		
			2,729,082.69		
			564,240.07		
			521,495.42		
			132,223.69		
			135,113.50		
	6,500.00	99,380.00	99,299.12	80.88	
3,300.00		981,311.00	981,255.63	55.37	
		356,198.11	352,437.48		\$3,760.63
	25,000.00	53,202.00	53,202.00		
	3,050.00	139,200.00	139,082.72	117.28	
		1,609,636.46	1,574,508.84		35,127.62
		46,445.70	45,048.80		1,396.90
		82,888.52	88,049.84		5,161.32*
		225.00	225.00		
		51.33			51.33
\$73,050.00	\$73,050.00	\$36,147,448.12	\$36,107,080.96	\$5,192.00	\$35,175.16
\$8,000.00	\$8,000.00	\$1,862,470.64	\$1,605,868.95	\$64,095.38	\$192,506.31
	8,000.00	322,000.00	282,873.15	39,126.85	
		25,000.00	24,847.86	152.14	
		220,832.17	128,895.52	6,850.87	85,085.78
8,000.00		1,264,038.47	1,139,849.06	16,768.88	107,420.53
		30,000.00	29,403.36	596.64	
		600.00		600.00	
312,000.00		413,954.12	86,760.36	246.50	326,947.26
		85,000.00	85,000.00		
		1,200.00	953.50	246.50	
		5,754.12			5,754.12
312,000.00		317,000.00	188.06		316,811.94
		5,000.00	618.80		4,381.20
		7,900.00	7,895.00		5.00
		67,571.00			67,571.00
\$320,000.00	\$8,000.00	\$2,351,895.76	\$1,700,524.31	\$64,341.88	\$587,029.57
\$393,050.00	\$81,050.00	\$38,499,343.88	\$37,807,605.27	\$69,533.88	\$622,204.73

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Balances from 1960	Credits		Loans
		Revenue Received	Appropriations	
COUNTY BUDGET				
General Government	\$12,100.00		\$1,353,321.00	
Recording and Reporting:				
Registry of Deeds			465,029.00	
General Government Buildings:				
Court House Custodian	12,100.00		692,837.00	
County Buildings			195,455.00	
Correction	16,851.92		1,733,399.00	
Correctional Institutions:				
Jail			536,825.00	
Penal Institutions Department:				
Central Office			66,230.00	
House of Correction	12,267.80		1,055,344.00	
Middlesex County Training School			75,000.00	
House of Correction, Construction of Buildings	4,584.12			
Judicial				
Central Courts			3,591,860.00	
Supreme Judicial Court			101,190.00	
Superior Court, Civil Session, General Expenses			126,235.00	
Superior Court, Civil Session, Clerk's Office			874,570.00	
Superior Court, Criminal Session			705,908.00	
Municipal Court, City of Boston			1,034,556.00	
Boston Juvenile Court			150,548.00	
Probate Court			109,949.00	
Superior Court, Court Officers' Division			398,985.00	
Superior Court, Criminal Session, Probation Department			89,919.00	
District Courts	432.00		1,239,467.00	
Municipal Court, Charlestown District			100,696.00	
East Boston District Court			105,671.00	
Municipal Court, South Boston District	432.00		100,177.00	
Municipal Court, Dorchester District			177,349.00	
Municipal Court, Roxbury District			435,915.00	
Municipal Court, West Roxbury District			123,107.00	
Municipal Court, Brighton District			84,036.00	
District Court of Chelsea			112,516.00	
Medical Examinations			90,623.00	
Medical Examiner Service, Northern Division			51,063.00	
Medical Examiner Service, Southern Division			29,484.00	
Associate Medical Examiner Service, Northern Division			5,038.00	
Associate Medical Examiner Service, Southern Division			5,038.00	
Other			62,000.00	
Social Law Library			2,000.00	
Mental Illness			60,000.00	
Miscellaneous			200,000.00	
Pensions and Annuities			200,000.00	
Totals — County Budget	\$29,383.92		\$8,270,670.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1962
\$12,661.46		\$1,378,082.46	\$1,377,358.27	\$724.19	
6,075.46		471,104.46	470,660.14	444.32	
6,586.00		711,523.00 195,455.00	711,243.13 195,455.00	279.87	
850.00	\$58,601.12	1,692,499.80	1,661,555.89	24,743.13	\$6,200.78
850.00		537,675.00	535,856.40	1,818.60	
	52,287.58	66,230.00	59,454.14	6,775.86	
	6,313.54	1,015,324.22	996,977.68	12,145.76	6,200.78
		68,686.46	68,033.36	653.10	
		4,584.12	1,234.31	3,349.81	
181,992.87	26,661.46	3,747,191.41	3,687,112.78	35,823.21	24,255.42
		101,190.00	99,597.11	1,592.89	
14,000.00		140,235.00	140,158.32	76.68	
167,992.87		1,042,562.87	1,042,562.87		
		705,908.00	700,191.49	5,716.51	
		1,034,556.00	1,017,690.51	16,865.49	
		150,548.00	149,481.11	1,066.89	
		109,949.00	85,692.88	.70	
	26,661.46	372,323.54	364,246.28	8,077.26	24,255.42
		89,919.00	87,492.21	2,426.79	
32,194.58		1,272,093.58	1,258,832.99	13,260.59	
		100,696.00	97,896.96	2,799.04	
576.64		106,247.64	106,247.64		
1,405.67		102,014.67	101,589.51	425.16	
7,190.69		184,539.69	180,075.03	4,464.66	
17,625.00		453,540.00	452,223.75	1,316.25	
3,998.16		127,105.16	126,950.72	154.44	
		84,036.00	80,102.07	3,933.93	
1,398.42		113,914.42	113,747.31	167.11	
		90,623.00	87,005.67	3,617.33	
		51,063.00	50,532.17	530.83	
		29,484.00	27,120.50	2,363.50	
		5,038.00	4,768.40	269.60	
		5,038.00	4,584.60	453.40	
		62,000.00	53,159.74	8,840.26	
		2,000.00	2,000.00		
		60,000.00	51,159.74	8,840.26	
6,313.54		206,313.54	206,313.54		
6,313.54		206,313.54	206,313.54		
\$234,012.45	\$85,262.58	\$8,448,803.79	\$8,331,338.88	\$87,008.71	\$30,456.20

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Balances from 1960	Credits		Loans
		Revenue Received	Appropriations	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$5,614.42	\$1,201,357.72	\$7,567,965.66	
Redemption of Floating Debt:				
Revenue Anticipation Loans				\$35,000,000.00
Interest Payments:				
City Debt	17,965.97	89,062.50	3,031,582.96	
Refunded Taxes			250,000.00	
Temporary Loans			450,000.00	
Totals — Debt Requirements	\$23,580.39	\$1,290,420.22	\$11,299,548.62	\$35,000,000.00
STATE ASSESSMENTS				
Miscellaneous State Assessments	\$190.60*		\$51,879.10	
Metropolitan District Assessments	134,105.14*		2,940,894.15	
Metropolitan Transit Authority Assessments	379,959.82†		14,576,015.79	
Totals — State Assessments	\$245,664.08†		\$17,568,789.04	
CONTRIBUTIONS TO RETIREMENT FUNDS				
Boston Retirement System:				
Pension Accumulation Fund		\$164,056.14		
State-Boston Retirement System:				
Pension Fund		4,169,540.74	\$6,484,725.00	
Workmen's Compensation Credit			3,179.55	
Totals — Contributions to Retirement Funds		\$4,333,596.88	\$6,487,904.55	
REFUNDS				
City Activities		\$1,209.92		
County Activities		20,175.00		
Taxes		3,439,862.74		
Totals — Refunds		\$3,461,247.66		
UNCLASSIFIED				
Accrued Interest on Permanent Loans		\$10,875.01		
Damages by Dogs, Etc.				
Premiums on Permanent Loans		18,583.20		
Premiums on Temporary Loans		693.50		
Unliquidated Reserve — City — 1957				
Unliquidated Reserve — County — 1957				
Welfare Department, Refund Account				
Warrants Payable	\$3,626,819.18	3,569,669.28		
Totals — Unclassified	\$3,626,819.18	\$3,599,820.99		

* Overestimate

† Underestimate

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1962
\$931,394.30		\$9,706,332.10	\$9,696,000.00		\$10,332.10
		35,000,000.00	35,000,000.00		
10,875.01		3,149,486.44	3,138,611.43		10,875.01
	\$185,000.00	65,000.00	50,602.05	\$14,397.95	
	195,000.00	255,000.00	250,414.53	4,585.47	
\$942,269.31	\$380,000.00	\$48,175,818.54	\$48,135,628.01	\$18,983.42	\$21,207.11
		\$52,069.70	\$26,716.61		\$25,353.09*
		3,074,999.29	3,180,954.91		105,955.62†
		14,196,055.97	14,494,721.64		298,665.67†
		\$17,323,124.96	\$17,702,393.16		\$379,268.20†
		\$164,056.14	\$164,056.14		
		10,654,265.74	10,654,265.74		
		3,179.55	3,179.55		
		\$10,821,501.43	\$10,821,501.43		
		\$1,209.92	\$1,209.92		
		20,175.00	20,175.00		
		3,439,862.74	3,439,862.74		
		\$3,461,247.66	\$3,461,247.66		
\$35,693.00	\$10,875.01	\$35,693.00	\$35,693.00		
	10,332.10	8,251.10	8,251.10		
	446.50	247.00	247.00		
14,524.74		14,524.74		\$14,524.74	
9,864.81		9,864.81		9,864.81	
361,959.24		361,959.24		361,959.24	
	81,109.40	7,115,379.06	3,626,819.18		\$3,488,559.88
\$422,041.79	\$102,763.01	\$7,545,918.95	\$3,671,010.28	\$386,348.79	\$3,488,559.88

SCHEDULE B-1

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Receipts

Fiscal Year Ended December 31, 1961

TAXES:

Current Year's Levy:

Real Property	\$119,766,869.23	
Personal Property	12,490,598.86	
Motor Vehicle Excise	2,401,867.54	
Poll	161,508.70	
Excise Tax, Foreign Ships	13,333.33	
Reimbursements by State for loss of taxes:		
Land for public institutions	199,081.93	
Housing Projects	542,407.90	
Taxes from State	22,563.78	
Taxes, Town of Brookline	2,575.36	
Taxes, Chap. 59, Sect. 5A	8,458.84	
Taxes on Sale of Foreclosed Property	21,662.14	
		\$135,630,927.61

Prior Years' Levies:

Real Property	\$8,852,083.87	
Personal Property	378,714.44	
Motor Vehicle Excise	5,181,964.71	
Poll	51,346.00	
		14,464,109.02

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$327,919.85	
Tax Titles	134,264.35	
Motor Vehicle Excise	112,578.15	
		574,762.35
Tax Titles and Possessions		1,937,632.55

Total Taxes, Interest and Penalties \$152,607,431.53

LICENSES AND PERMITS:

Use of Streets:

Boston Traffic Department	\$50,433.00	
Paving Service	168,657.60	
		\$219,090.60

Business Licenses and Permits:

Alcoholic Beverages	\$1,692,200.00
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Health:

Licensing Board	\$105,247.00
Health Department	33,041.00
	\$138,288.00

Police and Protective:

Police Department	\$62,616.83
Pedlers' Licenses issued by State	4,375.00
Health Department	3,097.00
Pedlers' Licenses — County of Suffolk	153.00
	\$70,241.83

Amusements:

Mayor's Office	\$74,612.37
Licensing Board	81,478.04
City Clerk	7,640.00
	\$163,730.41

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1961

Professional and Occupational:

Board of Examiners	\$9,004.00
Licensing Board	4,387.00
Police	862.00
	<hr/>
	\$14,253.00

\$2,078,713.24

Non-Business Licenses and Permits:

Animal:

School Department	\$35,693.00
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Marriage:

Health Department, Registry Division	15,686.20
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Building Structure and Equipment:

Building Department	392,595.25
Beacon Hill Architectural Commission	140.00

\$444,114.45

All Other:

Fire Department	\$250,677.60
Police Department	5,755.00

\$256,432.60

700,547.05

Total Licenses and Permits \$2,998,350.89

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session	\$485,456.54
Roxbury District Court	126,435.89
Superior Court, Criminal Session	59,845.00
South Boston District Court	33,470.22
Charlestown District Court	19,940.98
Dorchester District Court	56,152.79
West Roxbury District Court	40,738.08
East Boston District Court	19,254.16
Chelsea District Court	16,799.97
Brighton District Court	54,295.11

\$912,388.74

Forfeited Recognizances:

Municipal Court, Criminal Session	\$795.00
East Boston District Court	175.00
Roxbury District Court	1,100.00
Chelsea District Court	129.00
South Boston District Court	50.00
Charlestown District Court	25.00

2,274.00

Total Fines, Forfeits and Penalties \$914,662.74

REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Real Property Department, Property Division	\$1,125,466.88
Real Property Department, Buildings Division	23,454.24
Paving Service	13,642.00
Sewer Service	719.00

\$1,163,282.12

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1961

Interest and Premiums:

Premiums on Permanent Loans	\$18,583.20	
Accrued Interest on Loans Negotiated	10,875.01	
Premiums on Temporary Loans	693.50	
	<u> </u>	\$30,151.71

Total Revenues from Use of Property and Money	\$1,193,433.83
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REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$8,052,463.09	
Corporation Taxes	8,566,499.57	
	<u> </u>	\$16,618,962.66

State Grants in Aid:

For Charities and Relief:

Welfare Department	\$13,437,085.35
Department of Veterans' Services	1,381,779.56
	<u> </u>
	\$14,818,864.91

For School Purposes:

School Department	\$782,453.74
Pensions to Teachers	4,542,647.43
Reimbursement and Aid, Construction of School Projects	332,832.34
	<u> </u>
	\$5,657,933.51

For Public Health:

Hospital Department, Sanatorium Division	\$119,195.58
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All Other:

Meal Tax	\$745,786.18
Real Property Department, Buildings Division	10,000.00
Suffolk County Court House	207,587.25
Delinquency Prevention Bureau	30,000.00
	<u> </u>
	\$993,373.43

21,589,367.43

Grants from Federal Government:

For School Purposes:

School Department	153,176.90
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Revenue from Private Sources:

Donations:

School Department	\$543.65	
Public Celebrations	205.51	
	<u> </u>	749.16

Unclaimed Money and Property:

Police Department	4,282.50
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Total Revenue from Other Agencies	\$38,366,538.65
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SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1961

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$250,120.12
City Clerk Department	52,631.41
Land Court	32,989.50

\$335,741.03

Court Costs, Fees and Charges:

Municipal Civil Court	\$56,380.74
Superior Civil Court	91,492.00
Supreme Judicial Court	2,720.50
Superior Criminal Court	2,815.25
Probate Court	44.00
Boston Juvenile Court	5.00
Reimbursement for Service of Justices, Acts of 1956	16,845.16

\$170,302.65

All Other:

Land Court Cases	\$1,711.99
Mental Illness	1,152.20
City Clerk Department	2,275.28
Real Property Department, Buildings Division	3,233.25
Election Department	1,031.51
Health Department, Health Division	2,955.27
Public Works Department—Central Office	1,246.78
Treasury Department	244.00
Licensing Board	27.00
Treasury Department, Collecting Division	13,946.15
City Planning Board	70.00
Auditing Department	193.66
Telephone Refunds and Commissions—Var- ious Courts	1,589.89
Workmen's Compensation	20,085.41
Boston Traffic Department	305.00
Administrative Services Department, Pur- chasing Division	8,367.16
Administrative Services Department, Pur- chasing Division, Printing Section	10,100.96
Assessing Department	35,495.13
City Council	96.00
Board of Zoning Adjustment	280.00
Penal Institutions—Central Office	2,195.95

\$106,602.59

\$612,646.27

Safety:

Health Department, Weights and Measures Division	\$22,803.85
Police Department	49,435.68
Fire Department	14,582.57
Board of Appeal	4,975.00

91,797.10

Highways:

Bridge Service	\$2,165.00
Paving Service	450.00
Sidewalk Assessments	17,674.12
Boston Traffic Department	2,774.10
Engineering Division	671.00

23,734.22

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1961

Sanitation:

Sewer Service	\$23.00	
Sanitary Service	5,712.29	
Incinerator Division	1,758.50	
	<hr/>	\$7,493.79

Health:

Registry Division		83,761.00
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Hospitals:

Hospital Fees:

Hospital Department, Hospital Division	\$3,539,531.44	
Health Department, Health Division	3,174.41	
	<hr/>	\$3,542,705.85

All Other:

Hospital Department, Hospital Division	\$127,531.85	
Hospital Department, Sanatorium Division	27,132.54	
	<hr/>	\$154,664.39
		3,697,370.24

Charities:

Welfare Department	\$361,959.24	
Hospital Department, Long Island Hospital Division	1,932,754.40	
	<hr/>	2,294,713.64

Correction:

House of Correction	\$817.22	
Jail	10,931.90	
	<hr/>	11,749.12

Schools:

School Department	\$499,389.25	
Department of School Buildings	3,408.43	
School Committee, School Lunches, etc.	1,577,564.81	
Unliquidated Reserve, School	67,571.00	
	<hr/>	2,147,933.49

<i>Libraries</i>		101,008.62
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Recreation:

Admission and Use Fees:

Parks and Recreation Department	\$14,011.50	
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Golf Fees:

Parks and Recreation Department	88,512.50	
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All Other:

Parks and Recreation Department	8,618.63	
	<hr/>	111,142.63

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1961

Miscellaneous:

Administrative Services Department, Purchasing Division, Printing Section	\$523,402.76	
Markets	108,636.39	
City Record	25,151.34	
Administrative Services Department, Purchasing Division, Office Supplies Account	10,906.40	
Reimbursement for Abatements to Paraplegics	15,065.57	
Conscience Fund	1,707.75	
Interest on Special Assessments	446.39	
Pensions and Annuities	49,234.54	
Demolition of Dilapidated and Abandoned Structures	12,272.63	
Paving Service	45,390.06	
State Withholding Tax, Employers' Compensation	5,326.39	
Discount on United States Treasury Bills	98,942.23	
Sewer Disposal	51,086.00	
		<u>\$947,568.45</u>

Total Service Charges for Current Services \$10,130,918.57

LOANS:

Tax and Revenue Anticipation:

Temporary 35,000,000.00

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission \$1,290,420.22

Trust Fund Income Appropriated for Maintenance:

Cemetery Trust Fund, Income	\$272,000.00	
Parkman Fund	199,322.26	
Permanent School Pension Fund	143,000.00	
		<u>614,322.26</u>

Total Contributions and Transfers from Other Funds 1,904,742.48

Total General Revenue Receipts \$243,116,078.69

RECAPITULATION

Taxes, Interest and Penalties	\$152,607,431.53
Licenses and Permits	2,998,350.89
Fines, Forfeits and Penalties	914,662.74
Revenues from Use of Property and Money	1,193,433.83
Revenues from Other Agencies	38,366,538.65
Service Charges for Current Services	10,130,918.57
Loans	35,000,000.00
Contributions and Transfers from Other Funds	1,904,742.48
	<u><u>\$243,116,078.69</u></u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
<i>General Government</i>	\$5,975,789.55	\$4,257,013.86
Legislative and Executive:		
Mayor, Office Expenses	164,954.52	130,262.74
Conventions and Entertainment of Distinguished Guests	15,758.95	
Public Celebrations	82,448.56	11,171.30
U. S. Bond Allotment Plan	25,030.88	24,600.32
Civic Improvement Committee	301.16	73.36
City Council	150,074.30	138,649.01
City Council Proceedings	16,442.83	
Elections:		
Election Department	430,164.98	323,139.14
Finance:		
Auditing Department	401,978.41	349,091.97
Assessing Department	744,328.51	685,240.81
Equalization Survey	309.36	
Treasury Department:		
Collecting Division	292,282.78	223,075.85
Treasury Division	265,624.00	189,070.15
Board of Commissioners of Sinking Funds	2,649.96	2,199.96
Administrative Services:		
Administrative Services Department:		
Administrative Division	48,536.87	46,589.58
Personnel Division	62,530.72	61,687.36
Purchasing Division	148,142.76	138,432.28
Budget Division	61,606.56	59,702.83
Purchasing Division, Printing Section	709,227.57	537,153.14
Purchasing Division, Printing Section, Office Supplies Account	9,731.19	
Art Commission	1,960.24	1,032.00
Complaints Division	17,524.20	17,307.35
Law:		
Law Department	420,424.93	347,894.04
Recording and Reporting:		
City Clerk Department	90,635.46	85,798.95
City Documents	48,616.50	
Planning:		
City Planning Board	4,884.38	
Board of Zoning Adjustment	1,378.86	424.70
Zoning Commission	1,646.75	
Office of Development	91,729.00	10,312.89
General Government Buildings:		
Real Property Department:		
Real Property Division	262,173.97	76,858.05
Buildings Division	1,199,562.51	710,188.70
Market Division	36,109.53	33,573.64
Auditorium Commission	2,563.40	1,932.00

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$1,003,367.06	\$296,550.82	\$383,009.89	\$9,190.85	\$26,657.07		
2,332.11	7,627.07	24,691.46 15,758.95 71,277.26	41.14			
118.40	242.16	70.00				
177.25	22.00	20.00	8.55			
6,651.60	3,049.22	266.52	1,457.95			
16,442.83						
89,625.37	13,829.47	3,481.00	90.00			
13,999.90	13,927.21	24,660.83	298.50			
37,388.89	16,876.54	2,795.40	2,026.87 309.36			
14,465.87	46,658.40	7,539.54	543.12			
23,114.17	15,805.10	37,472.08	162.50			
	300.00	150.00				
520.78	1,292.01	43.00	91.50			
6.00	707.26	102.00	28.10			
5,207.20	4,069.81	265.50	167.97			
1,105.14	778.59	20.00				
79,368.95	91,607.87	587.50	510.11			
	9,731.19					
919.24	9.00					
7.50	209.35					
64,318.66	5,064.53	1,637.00	1,510.70			
2,973.14	1,412.95	102.50	347.92			
48,616.50						
		4,884.38				
758.00	196.16					
1,646.75						
81,401.67	14.44					
153,468.50	2,445.08	22,101.24	122.50	7,178.60		
339,375.96	58,848.46	70,737.69	933.23	19,478.47		
1,324.65	1,204.24	7.00				
198.90		432.50				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
Miscellaneous General Government:		
Boston Retirement Board	\$9,428.89	\$5,543.89
State-Boston Retirement System Expense Fund	88,071.80	
Finance Commission	66,954.26	46,007.85
<i>Public Safety</i>	32,618,454.37	30,452,964.10
Police:		
Police Department	17,873,453.93	16,985,863.84
Fire:		
Fire Department	12,815,535.35	12,027,318.99
Protective Inspection and Regulation:		
Building Department	752,315.89	654,504.30
Board of Appeal	32,183.90	30,114.48
Board of Examiners	8,859.42	8,325.35
Beacon Hill Architectural Commission	951.63	916.63
Demolition or Restoration of Abandoned Properties	43,057.02	
Unsafe Buildings, Securing, Removing, Etc.	4,935.85	
Military and Civilian Defense:		
Civil Defense Activities	92,473.49	59,821.68
Other:		
Boston Traffic Department	872,147.71	589,893.71
Licensing Board	122,540.18	96,205.12
<i>Public Works</i>	9,838,222.33	4,690,932.57
Public Works Department:		
Central Office	864,749.97	627,047.14
Engineering	110,038.30	39,279.48
Highway	4,571,200.53	2,418,102.19
Sewer	796,794.16	482,487.23
Sanitary	3,495,439.37	1,124,016.53
<i>Health</i>	2,106,054.92	1,764,067.50
Health Department:		
Health Division	1,843,313.67	1,532,000.00
Registry Division	170,880.65	146,181.70
Weights and Measures Division	91,860.60	85,885.80
<i>Hospitals</i>	18,562,490.78	14,168,917.55
Hospital Department:		
Hospital Division	14,081,397.49	10,913,686.74
Sanatorium Division	2,101,917.27	1,660,143.66
Long Island Hospital Division	2,379,176.02	1,595,087.15
<i>Public Welfare</i>	27,496,713.29	2,226,214.85
Welfare Department:		
Central Office	25,174,043.59	1,855,880.33
Temporary Home	63,099.59	41,845.00
Aid to Needy Veterans:		
Veterans' Services Department	2,225,757.05	319,049.82
Veterans' Graves Registration	33,813.06	9,439.70

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$3,885.00						
13,948.13	\$622.71	\$88,071.80 5,834.74	\$540.83			
1,070,457.96	979,423.99	66,436.75	49,171.57			
352,153.91	480,775.58	40,329.41	14,331.19			
368,162.04	384,646.40	11,182.61	24,225.31			
89,145.28	8,288.00	100.00	278.31			
1,168.76	590.78		309.88			
	452.30	10.00	71.77			
		35.00				
42,960.66	96.36					
4,935.85						
27,583.05	4,620.05	266.71	182.00			
176,858.74	94,824.85	1,048.30	9,522.11			
7,489.67	5,129.67	13,464.72	251.00			
4,348,315.51	359,823.45	9,634.42	45,064.49	384,451.89		
95,796.89	139,870.94	2,035.00				
64,196.70	5,759.97		802.15			
1,841,465.97	35,539.25	1,839.24	39,801.99	234,451.89		
135,574.49	26,595.20	1,481.58	355.66	150,000.00		
2,211,281.46	151,758.09	4,278.60	4,104.69			
243,789.58	91,607.55	2,982.27	3,608.02			
227,015.85	79,871.35	1,023.15	3,403.32			
15,096.70	9,308.55	89.00	204.70			
1,677.03	2,427.65	1,870.12				
710,037.24	3,554,287.63	25,997.48	63,461.00	39,789.88		
475,057.57	2,607,529.28	23,939.84	38,270.20	22,913.86		
70,797.23	349,568.14	257.80	21,150.44			
164,182.44	597,190.21	1,799.84	4,040.36	16,876.02		
144,173.30	94,217.15	25,028,610.13	3,497.86			
106,073.13	71,283.27	23,139,553.47	1,253.39			
3,150.06	17,148.55		955.98			
11,555.15	5,466.61	1,889,056.66	628.81			
23,394.96	318.72		659.68			

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Libraries</i>	\$3,517,407.39	\$2,873,389.28
Library Department	3,517,407.39	2,873,389.28
<i>Parks and Recreation</i>	3,777,804.45	3,022,738.30
Parks and Recreation Department	3,317,755.44	2,634,003.55
Cemetery Division:		
Cemetery Division, Maintenance and Improvement	260,726.75	189,412.49
Common and Parks in Existence on January 12, 1887, Maintenance and Improvements of	199,322.26	199,322.26
<i>Miscellaneous</i>	8,611,031.60	910,332.40
Executions of Court, Damage Claims and Reimbursements	442,391.48	
Workmen's Compensation Service	44,728.51	44,160.68
Workmen's Compensation	287,690.01	244,041.99
City Record, Publication of	54,804.90	9,906.00
Delinquency Prevention Bureau	59,709.17	49,227.49
Pensions and Annuities	5,538,379.27	
Snow Removal	1,749,694.80	354,794.44
Federal Public Health Program	4,727.80	4,727.80
Construction of Buildings and Original Equipment and Furnishings		
Thereof	2,261.39	
Boston Redevelopment Authority	339,051.00	203,474.00
Departmental Equipment	87,593.27	
Total City Budget Expenditures (Exhibit B-3)	\$112,503,968.68	\$64,366,570.41

SCHOOL BUDGET

School Committee

Administration	\$768,923.98	\$671,473.73
General Administration	135,268.59	96,828.80
Business Administration	244,708.70	219,750.90
Educational Administration	388,946.69	354,894.03
Instruction	26,698,417.55	25,618,983.67
Educational Direction and Supervision	1,051,727.67	1,008,957.27
Elementary Schools	11,727,196.09	11,417,759.30
Junior High Schools	2,702,582.58	2,611,656.62
High Schools	6,534,309.75	6,271,715.36
Special Education	3,690,858.65	3,478,376.93
Physical Education	711,118.77	643,876.19
Evening and Summer Schools	204,184.70	186,642.00
Stores	76,439.34	
Attendance and Health Services	1,064,268.15	1,035,250.93
Supervisors of Attendance	286,236.49	271,010.52
School Physicians and Nurses	745,275.21	731,483.96
Medical Aids	32,756.45	32,756.45
Pupil Transportation Services	99,460.17	
Operation of Plant	4,142,901.68	2,929,437.48
Office of Schoolhouse Custodian	60,746.31	59,139.72
Custodians	2,729,082.69	2,729,082.69
Heat for Buildings	564,240.07	
Utilities, Except Heat for Buildings	521,495.42	10,155.60
Supplies, Except Utilities	132,223.69	
Supply Room	135,113.50	131,059.47

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$244,046.72	\$282,066.07	\$73,890.56	\$44,014.76			
244,046.72	282,066.07	73,890.56	44,014.76			
247,940.71	249,523.44	8,119.90	3,614.80	\$22,164.37	\$223,702.93	
235,056.91	230,398.26	8,049.90	3,047.80	22,164.37	185,034.65	
12,883.80	19,125.18	70.00	567.00		38,668.28	
1,010,855.24	152,391.84	5,997,780.00	439,195.55	100,476.57		
		442,391.48				
194.00	348.83	25.00				
43,648.02						
44,673.88	161.02		64.00			
5,703.66	3,594.93	255.25	927.84			
		5,538,379.27				
872,489.29	145,994.06		345,940.44	30,476.57		
2,261.39						
41,885.00	2,293.00	16,729.00	4,670.00	70,000.00		
			87,593.27			
\$9,022,983.32	\$6,059,891.94	\$31,596,461.40	\$660,818.90	\$573,539.78	\$223,702.93	
	\$97,450.25					
	38,439.79					
	24,957.80					
	34,052.66					
	1,079,433.88					
	42,770.40					
	309,436.79					
	90,925.96					
	262,594.39					
	212,481.72					
	67,242.58					
	17,542.70					
	76,439.34					
	29,017.22					
	15,225.97					
	13,791.25					
\$99,460.17						
	1,213,464.20					
	1,606.59					
	564,240.07					
	511,339.82					
	132,223.69					
	4,054.03					

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Maintenance of Plant	\$99,299.12	
Fixed Charges	981,255.63	\$2,499.80
Pensions to Teachers	352,437.48	
Food Services (Deficit Appropriations)	53,202.00	
Community Services	139,082.72	133,664.25
Income—School Lunches	1,574,508.84	489,619.19
Income—Physical Education	45,048.80	
National Defense Education Grant	88,049.84	
George Barden Federal Grant	225.00	
Totals — School Committee	\$36,107,080.96	\$30,880,929.05

Department of School Buildings

Alterations, Repairs, Furniture and Fixtures	\$1,605,868.95	\$282,873.15
Administration Expenses — Salaries	282,873.15	282,873.15
Administration Expenses — Office Expenses	24,847.86	
Alterations, Furniture and Equipment for Special Educational Needs	128,895.52	
General Alterations and Repairs	1,139,849.06	
Pensions and Annuities	29,403.36	
Land and Buildings for Schools	86,760.36	85,000.00
Administrative Expenses — Salaries	85,000.00	85,000.00
Rent of Hired Accommodations	953.50	
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	188.06	
Sales of School Property, Expenses of	618.80	
National Defense Education Act — School Buildings	7,895.00	
Totals — Department of School Buildings	\$1,700,524.31	\$367,873.15
Total School Budget Expenditures (Exhibit B-3)	\$37,807,605.27	\$31,248,802.20

COUNTY BUDGET

General Government	\$1,377,358.27	\$1,149,880.58
Recording and Reporting:		
Registry of Deeds	470,660.14	437,396.46
General Government Buildings:		
Court House Custodian	711,243.13	563,484.12
County Buildings	195,455.00	149,000.00
Correction	1,661,555.89	1,101,287.71
Correctional Institutions:		
Jail	535,856.40	423,821.45
Penal Institutions Department:		
Central Office	59,454.14	58,604.13
House of Correction	996,977.68	618,862.13
Middlesex County Training School	68,033.36	
House of Correction, Construction of Buildings	1,234.31	

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$33,605.58	\$99,299.12	\$945,150.25				
		352,437.48				
	53,202.00					
	5,418.47					
	1,084,889.65					
	45,048.80					
	88,049.84					
	225.00					
\$133,065.75	\$3,795,498.43	\$1,297,587.73				
\$133,981.60	\$62.47	\$54,251.22	\$1,134,700.51			
		24,847.86				
80,618.73	62.47		48,214.32			
53,362.87			1,086,486.19			
		29,403.36				
806.86		953.50				
		953.50				
188.06						
618.80						
			7,895.00			
\$134,788.46	\$62.47	\$55,204.72	\$1,142,595.51			
\$267,854.21	\$3,795,560.90	\$1,352,792.45	\$1,142,595.51			
\$126,862.81	\$79,422.71	\$8,491.17	\$12,701.00			
6,307.22	19,658.73	6,996.73	301.00			
85,900.59	48,463.98	1,294.44	12,100.00			
34,655.00	11,300.00	200.00	300.00			
131,612.73	419,620.96	7,838.95	1,195.54			
17,869.95	92,724.67	951.70	488.63			
252.15	505.36	59.50	33.00			
44,222.96	326,390.93	6,827.75	673.91			
68,033.36						
1,234.31						

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Judicial</i>		
Central Courts	\$3,687,112.78	\$2,774,018.36
Supreme Judicial Court	99,597.11	95,524.34
Superior Court, Civil Session, General Expenses	140,158.32	133,004.89
Superior Court, Civil Session, Clerk's Office	1,042,562.87	573,502.84
Superior Court, Criminal Session	700,191.49	430,694.50
Municipal Court, City of Boston	1,017,690.51	937,121.83
Boston Juvenile Court	149,481.11	139,789.56
Probate Court	85,692.88	36,474.87
Superior Court, Court Officers' Division	364,246.28	350,325.38
Superior Court, Criminal Session, Probation Department	87,492.21	77,580.15
District Courts	1,258,832.99	1,156,405.97
Municipal Court, Charlestown District	97,896.96	91,794.49
East Boston District Court	106,247.64	97,464.35
Municipal Court, South Boston District	101,589.51	93,548.41
Municipal Court, Dorchester District	180,075.03	166,329.59
Municipal Court, Roxbury District	452,223.75	409,492.85
Municipal Court, West Roxbury District	126,950.72	118,746.50
Municipal Court, Brighton District	80,102.07	73,471.65
District Court of Chelsea	113,747.31	105,558.13
Medical Examinations	87,005.67	78,256.10
Medical Examiner Service, Northern Division	50,532.17	45,517.56
Medical Examiner Service, Southern Division	27,120.50	24,658.94
Associate Medical Examiner Service, Northern Division	4,768.40	4,039.80
Associate Medical Examiner Service, Southern Division	4,584.60	4,039.80
Other	53,159.74	
Social Law Library	2,000.00	
Mental Illness	51,159.74	
Miscellaneous	206,313.54	
Pensions and Annuities	206,313.54	
Total County Budget Expenditures (Exhibit B-3)	\$8,331,338.88	\$6,259,848.72
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City	\$9,696,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans borrowed in 1961	35,000,000.00	
Interest Payments:		
City Debt	3,138,611.43	
Refunded Taxes	50,602.05	
Temporary Loans	250,414.53	
Total Debt Requirements Expenditures (Exhibit B-3)	\$48,135,628.01	

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$799,938.79	\$101,182.14	\$2,335.01	\$9,638.48			
482.02	3,078.75	32.50	479.50			
2,043.76	916.02		4,193.65			
448,517.51	19,644.94	371.58	526.00			
257,875.22	8,719.69	154.00	2,748.08			
41,676.64	36,979.03	951.78	961.23			
7,565.13	1,571.77	307.75	246.90			
24,226.52	24,437.09	73.40	481.00			
12,256.90	1,413.00	251.00				
5,295.09	4,421.85	193.00	2.12			
43,321.42	53,105.21	1,742.83	4,257.56			
2,904.49	2,767.98	125.50	304.50			
3,392.98	4,574.81	117.50	698.00			
3,515.08	3,181.35	251.00	1,093.67			
6,507.67	6,747.27	225.50	265.00			
19,143.96	22,019.05	786.00	781.89			
3,968.99	3,800.50	65.73	369.00			
1,212.68	5,103.74	52.00	262.00			
2,675.57	4,910.51	119.60	483.50			
6,333.21	2,094.86	266.50	55.00			
3,689.09	260.52	10.00	55.00			
1,586.12	641.94	233.50				
593.00	120.60	15.00				
465.00	71.80	8.00				
50,898.76	2,260.98					
	2,000.00					
50,898.76	260.98					
		206,313.54				
		206,313.54				
\$1,158,967.72	\$657,686.86	\$226,988.00	\$27,847.58			
						\$9,696,000.00
						35,000,000.00
						3,138,611.43
						50,602.05
						250,414.53
						\$48,135,628.01

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Services
STATE ASSESSMENTS		
State Examination of Retirement System	\$13,204.15	
State Audit of Municipal Accounts	10,506.51	
Air Pollution Control	11,687.48	
Smoke Abatement (Refund)	8,681.53	
Total Expenditures (Exhibit B-3)	<u>\$26,716.61</u>	
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$1,839,672.12	
Metropolitan Sewers	1,341,282.79	
Total Expenditures (Exhibit B-3)	<u>\$3,180,954.91</u>	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949	\$13,883,436.51	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949	608,584.38	
Boston Metropolitan District, Expenses	2,700.75	
Total Expenditures (Exhibit B-3)	<u>\$14,494,721.64</u>	
PENSION ACCUMULATION FUND		
Contributions to Retirement Funds:		
Teachers Pension from Commonwealth	\$164,056.14	
Total Expenditures (Exhibit B-3)	<u>\$164,056.14</u>	
State-Boston Retirement System:		
Teachers Pension from Commonwealth	\$4,169,540.74	
Tax Levy Appropriation	6,484,725.00	
Total Expenditures (Exhibit B-3)	<u>\$10,654,265.74</u>	
Workmen's Compensation Credit:		
Tax Levy Appropriation	\$3,179.55	
Total Expenditures (Exhibit B-3)	<u>\$3,179.55</u>	
REFUNDS		
City Activities:		
Boston Traffic Department Permits	\$40.00	
Fire Department Permits	66.00	
Police Department Licenses	36.00	
Licenses, Mayor's Office	310.00	
Liquor Licenses	665.00	
General Revenue — Street Openings Account	92.92	
Total Expenditures (Exhibit B-3)	<u>\$1,209.92</u>	
County Activities:		
Refunded Bail	\$20,175.00	
Total Expenditures (Exhibit B-3)	<u>\$20,175.00</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		\$13,204.15				
		10,506.51				
		11,687.48				
		8,681.53				
		\$26,716.61				
		\$1,839,672.12				
		1,341,282.79				
		\$3,180,954.91				
		\$13,883,436.51				
		608,584.38				
		2,700.75				
		\$14,494,721.64				
		\$164,056.14				
		\$164,056.14				
		\$4,169,540.74				
		6,484,725.00				
		\$10,654,265.74				
		\$3,179.55				
		\$3,179.55				
		\$40.00				
		66.00				
		36.00				
		310.00				
		665.00				
		92.92				
		\$1,209.92				
		\$20,175.00				
		\$20,175.00				

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Taxes:		
Real and Personal Property	\$3,372,358.63	
Tax Titles — General Revenue	5,315.03	
Motor Vehicle Excise Taxes	62,189.08	
Total Expenditures (Exhibit B-3)	<u>\$3,439,862.74</u>	
UNCLASSIFIED		
Damages by Dogs, etc.	\$35,693.00	
Premiums on Permanent Loans	8,251.10	
Premiums on Temporary Loans	247.00	
Warrants Payable	3,626,819.18	
Total Expenditures (Exhibit B-3)	<u>\$3,671,010.28</u>	

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
-------------------------	------------------------------	---------------------------------------	-----------	-----------------------------------	---	-------------------------

\$3,372,358.63

5,315.03

62,189.08

\$3,439,862.74

\$35,693.00

8,251.10

247.00

3,626,819.18

\$3,671,010.28

SCHEDULE B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1961

Cash Balance, January 1, 1961 (Exhibit A-2, Columns 2-3-4)	\$2,477,614.85
Adjustment from Capital Improvement Funds	500,000.00
Transfers from Special Revenue Funds	857,451.75
Warrants Payable	3,569,669.28

RECEIPTS

Taxes from Ad Valorem Levies:	
Levy of 1961	\$134,876,104.45
Levies of prior years	14,464,109.02
Tax Titles and Possessions	1,937,632.55
	<u>\$151,277,846.02</u>
Departmental Receipts:	
City of Boston	\$30,427,220.47
County of Suffolk	1,384,915.17
Schools	1,392,153.15
	<u>33,204,288.79</u>
Revenues from the Commonwealth:	
Income Tax	\$8,052,463.09
Corporation Tax	8,566,499.57
Pensions to Teachers	4,542,647.43
Reimbursement Account of Loss of Taxes	199,081.93
Meals Tax	745,786.18
Court House Maintenance	207,587.25
	<u>22,314,065.45</u>
Loans:	
Anticipation of Revenue	35,000,000.00
Miscellaneous:	
Sinking Funds Commission for Redemption of Debt	\$1,290,420.22
Premium on Permanent Loans	18,583.20
Accrued Interest on Permanent Loans	10,875.01
United States Treasury Bills	12,870,317.33
	<u>14,190,195.76</u>
	<u>255,986,396.02</u>
Total	\$263,391,131.90

EXPENDITURES

Maintenance and Operation of Regular Departmental Activities:	
Personal Services	\$101,631,179.34
Contractual Services	10,406,157.23
Supplies and Materials	10,513,139.70
Current Charges and Obligations	676,446.61
Equipment	1,831,261.99
Structures and Improvements	573,539.78
Land and Nonstructural Improvements to Land	223,702.93
	<u>\$125,855,427.58</u>

SCHEDULE B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

CASH RECEIPTS AND EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Special Departmental Charges:

General Relief	\$1,860,000.00	
Old Age Assistance	6,550,000.00	
Disability Assistance	3,803,000.00	
Aid to Dependent Children	6,521,000.00	
Medical Assistance for the Aged	4,367,000.00	
Non-contributory Pensions and Annuities	6,664,317.09	
Veterans' Benefits and Burials	1,889,056.66	
Workmen's Compensation	338,282.54	
Pensions to Teachers	352,437.48	
Executions of Court, Damage Claims and Re- imbursements	442,391.48	
		<u>\$32,787,485.25</u>

Contributions to Pension Systems:

Boston Retirement System	\$164,056.14	
State-Boston Retirement System	10,657,445.29	
		<u>10,821,501.43</u>

Debt Requirements:

Redemption of funded debt	\$9,696,000.00	
Redemption of floating debt	35,000,000.00	
Interest	3,439,628.01	
		<u>48,135,628.01</u>

State Charges:

State Assessments	\$26,716.61	
Metropolitan District Assessments	3,180,954.91	
Metropolitan Transit Authority Assessments	14,494,721.64	
		<u>17,702,393.16</u>

Refunds 3,461,247.66

Warrants Payable 1960 3,626,819.18

Transfers to Special Revenue Funds. 81,109.40

Miscellaneous:

Damages by Dogs, etc.	\$35,693.00	
Premium on Temporary Loans	247.00	
Premium on Permanent Loans	8,251.10	
United States Treasury Bills	13,463,996.25	
		<u>13,508,187.35</u>
Total		<u>\$255,979,799.02</u>

Cash Balance, December 31, 1961 (Exhibit A-2, Columns
2-3-4)

7,411,332.88

United States Treasury Bills Purchased with Surplus Cash:

Investments, January 1, 1961	\$3,882,824.00	
Purchases in 1961	13,463,996.25	
		<u>\$17,346,820.25</u>
Redemptions in 1961	12,870,317.33	
		<u>\$4,476,502.92</u>
Investments, December 31, 1961		

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1961

DEBITS

YEAR OF LEVY	Balances From 1960	Commitments	Reinstated Taxes	Reinstated Abatements
1953 and Prior	\$199,810.18		\$140,112.57	\$2.00
1954	43,834.80		59,993.52	
1955	110,258.67		62,327.02	106.70
1956	146,267.12		70,264.36	2,130.90
1957	571,395.03		77,320.50	86.00
1958	594,059.15		4,609.79	
1959	3,611,867.40		6,073.16	455.40
1960	15,236,674.65		2,749.11	636.79
1961		\$148,062,979.08		4,124.60
Totals	<u>\$20,514,167.00</u>	<u>\$148,062,979.08</u>	<u>\$423,450.03</u>	<u>\$7,542.39</u>

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1961

DEBITS

CREDITS

Abatements After Payment	Receipts	Transfers to Tax Titles	Abatements	Balances to 1962
\$11,722.55	\$89,083.69	\$1,053.60	\$12,356.97	\$249,153.04
4,271.76		87.60	4,271.76	103,740.72
10,714.30	302.14	837.60	12,319.70	169,947.25
58,167.07	2,178.12	944.40	60,362.80	213,344.13
94,428.00	20,884.97	1,066.40	160,114.80	561,163.36
686,492.97	52,888.76	1,153.20	690,507.56	540,612.39
658,417.82	1,702,034.91	599,152.85	872,667.02	1,102,959.00
1,236,676.12	7,414,771.72	2,064,288.37	2,167,604.94	4,830,071.64
372,623.84	132,418,976.79		2,431,843.19	13,588,907.54
\$3,133,514.43	\$141,701,121.10	\$2,668,584.02	\$6,412,048.74	\$21,359,899.07

SCHEDULE B-5

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Analysis of Changes in Surplus Account Fiscal Year Ended December 31, 1961

Surplus as of December 31, 1960 \$13,380,319.63

Additions:

Excess Receipts over Estimates (Exhibit B-2):

Departmental Revenue — City	\$236,938.23	
Departmental Revenue — County	223,478.11	
Corporation Tax	934,559.87	
Reimbursement for Loss of Taxes on State-Owned Lands	152.56	
Motor Vehicle Excise Tax	2,772,643.17	
Taxes, Chapter 59, Section 5A	8,458.84	
Taxes — Sales of Foreclosed Property	21,662.14	
Employers' Compensation — State Withholding Tax	5,326.39	
Discount on U. S. Treasury Bills	98,942.23	
		<u>\$4,302,161.54</u>

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$883,883.98	
County Departments	87,008.71	
Debt Requirements	18,983.42	
Unliquidated Reserves	24,389.55	
		<u>1,014,265.66</u>

Supplementary Assessments:

Real Estate, Personal Property and Poll Taxes	\$8,184.94	
Town of Brookline	2,575.36	
Commonwealth of Massachusetts	22,563.78	
		<u>33,324.08</u>

Tax Title, General Revenue — Receipts	1,484,295.85	
Tax Possessions — Receipts	453,336.70	
Reinstated Taxes (Schedule B-4)	423,450.03	
Tax Title Abatements Charged to Overlays (Schedule C-3)	149,949.29	
Tax Title Refunds Charged in Prior Years	324.35	
		<u>7,861,107.50</u>
		<u>\$21,241,427.13</u>

Deductions:

Deficits in Estimated Receipts (Exhibit B-2):

Boston Housing Authority	\$96,618.70	
Courthouse Maintenance	15,150.69	
Income Tax	218,887.19	
Meals Tax	10,278.78	
		<u>\$340,935.36</u>

Taxes Transferred to Tax Titles (Schedule B-4)	2,668,584.02	
Tax Titles — General Revenue — Refunds	5,315.03	
Motor Vehicle Tax Refunds Charged But Not Paid	1,488.00	
Reinstated Abatement — Tax Title	3,900.45	
Adjustments	1,127.47	
		<u>3,021,350.33</u>

Surplus as of December 31, 1961 \$18,220,076.80

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1961

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1961	Health Department—Health Division.....	Public Celebrations.....		\$260 23
	Dec. 31, 1961	Reserve Fund.....	Treasury Department, Collecting Division.....	\$1,251.92	
	Dec. 31, 1961	Treasury Department, Treasury Division.....	Treasury Department, Collecting Division.....	5,270.86	6,522 78
Dec. 28, 1961		Reserve Fund.....	Administrative Services Department, Administrative Division..	\$35,000.00	
	Dec. 31, 1961	Administrative Services Department, Art Commission.....	Administrative Services Department, Administrative Division..	6,400.00	41,400 00
	Nov. 3, 1961	Administrative Services Department, Budget Division.....	Administrative Services Department, Personnel Division.....	\$50.00	
	Dec. 31, 1961	Administrative Services Department, Art Commission.....	Administrative Services Department, Personnel Division.....	299.08	349 08
	Dec. 31, 1961	Police Department.....	Administrative Services Department, Purchasing Division, Printing Section.....		20,835.78
	Dec. 31, 1961	Administrative Services Department, Art Commission.....	Administrative Services Department, Complaints Division.....		227.20
Oct. 6, 1961		Reserve Fund.....	City Clerk Department.....		500.00
	Dec. 31, 1961	City Council Proceedings.....	City Documents.....		2,616.50
	Aug. 22, 1961	Real Property Department, Buildings Division.....	Real Property Department, Property Division.....	\$800.00	
	Sept. 18, 1961	Real Property Department, Buildings Division.....	Real Property Department, Property Division.....	219.00	
	Oct. 23, 1961	Real Property Department, Buildings Division.....	Real Property Department, Property Division.....	30,000.00	31,019 00
	Oct. 20, 1961	Real Property Department, Property Division.....	Real Property Department, Buildings Division.....	\$3,000.00	
	Oct. 26, 1961	Real Property Department, Property Division.....	Real Property Department, Buildings Division.....	1,500.00	
	Nov. 22, 1961	Real Property Department, Property Division.....	Real Property Department, Buildings Division.....	2,000.00	
	Dec. 13, 1961	Real Property Department, Property Division.....	Real Property Department, Buildings Division.....	66,000.00	
	Dec. 31, 1961	Real Property Department, Property Division.....	Real Property Department, Buildings Division.....	2,100.00	74,600.00
Feb. 27, 1961		Finance Commission.....	Boston Retirement Board.....		706.69
Sept. 7, 1961		Parking Meter Fees.....	Police Department.....		50,000.00
Sept. 12, 1961		Interest on Temporary Loans.....	Fire Department.....	\$65,000.00	
		Reserve Fund.....	Fire Department.....	80,000.00	145,000.00
Nov. 29, 1961		Interest on Temporary Loans.....	Building Department.....	\$30,000.00	
Nov. 29, 1961		Interest on Refunded Taxes.....	Building Department.....	10,000.00	40,000.00
	Dec. 22, 1961	Hospital Department, Hospital Division.....	Civilian Defense Activities.....	\$2,706.65	
	Dec. 31, 1961	Building Department.....	Civilian Defense Activities.....	43.57	
	Dec. 31, 1961	Police Department.....	Civilian Defense Activities.....	27.27	2,777.49
April 26, 1961		Parking Meter Fees.....	Boston Traffic Department.....	\$10,000.00	
	Dec. 20, 1961	Welfare Department, Central Office	Boston Traffic Department.....	5,124.60	15,124.60
	Dec. 31, 1961	Building Department.....	Licensing Board.....		43.18
April 26, 1961		Summer Traffic Tunnel Receipts, Chapter 598, Acts of 1958, Part 2	Parks and Recreation Department.	\$25,000.00	
Oct. 25, 1961		Summer Traffic Tunnel Receipts, Chapter 598, Acts of 1958, Part 2	Parks and Recreation Department.	15,000.00	
	Oct. 26, 1961	Parks and Recreation Department, Cemetery Division.....	Cemetery Division, Maintenance and Improvement.....	1,127.47	41,127.47

SCHEDULE B-6

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

TRANSFERS OF APPROPRIATIONS

FISCAL YEAR ENDED DECEMBER 31, 1961

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1961	Hospital Department, Sanatorium Division.....	Execution of Courts, Damage Claims and Reimbursements....		\$42,391.48
	Dec. 31, 1961	Law Department.....	Workmen's Compensation Service..		2,404.68
Nov. 29, 1961		Veterans' Services Department....	Workmen's Compensation.....	\$40,000.00	
Dec. 13, 1961		Welfare Department, Central Office	Workmen's Compensation.....	15,000.00	
	Dec. 31, 1961	Parks and Recreation Department..	Workmen's Compensation.....	7,690.01	
					62,690.01
Dec. 13, 1961		Welfare Department, Central Office	Pensions and Annuities.....	\$40,000.00	
	Dec. 31, 1961	Veterans' Services Department....	Pensions and Annuities.....	1,741.63	
					41,741.63
Sept. 7, 1961		Public Works Department.....	Snow Removal.....	\$60,000.00	
Oct. 25, 1961		Interest on Refunded Taxes.....	Snow Removal.....	100,000.00	
Oct. 25, 1961		Interest on Temporary Loans.....	Snow Removal.....	100,000.00	
Oct. 25, 1961		Public Works Department.....	Snow Removal.....	25,000.00	
	Dec. 31, 1961	Hospital Department, Long Island Hospital.....	Snow Removal.....	11,731.53	
	Dec. 31, 1961	Public Works Department.....	Snow Removal.....	112,650.43	
					409,381.96
			Total—City Budget.....		<u>\$1,031,769.76</u>
Dec. 13, 1961		Hospital Department, Hospital Division.....	School Committee.....	\$75,000.00	
Dec. 13, 1961		Health Department, Health Division	School Committee.....	35,000.00	
Dec. 13, 1961		Veterans' Services Department....	School Committee.....	60,000.00	
Dec. 13, 1961		Interest on Refunded Taxes.....	School Committee.....	75,000.00	
Dec. 13, 1961		Welfare Department, Central Office.	School Committee.....	120,000.00	
					\$365,000.00
Nov. 28, 1961†		School Committee, Maintenance of Plant.....	School Committee, Attendance and Health Service.....		3,000.00
Oct. 16, 1961†		School Committee, Instruction.....	School Committee, Pupil Transportation Service.....	\$12,000.00	
Oct. 16, 1961†		School Committee, Administration..	School Committee, Pupil Transportation Service.....	2,200.00	
Dec. 26, 1961†		School Committee, Maintenance of Plant.....	School Committee, Pupil Transportation Service.....	2,000.00	
Dec. 31, 1961†		School Committee, Administration..	School Committee, Pupil Transportation Service.....	3,200.00	
Dec. 31, 1961†		School Committee, Attendance and Health Service.....	School Committee, Pupil Transportation Service.....	3,500.00	
Dec. 31, 1961†		School Committee, Community Services.....	School Committee, Pupil Transportation Service.....	3,050.00	
					25,950.00
Dec. 31, 1961†		School Committee, Maintenance of Plant.....	School Committee, Operation of Plant.....	\$1,500.00	
Dec. 31, 1961†		School Committee, Attendance and Health Service.....	School Committee, Operation of Plant.....	1,000.00	
Dec. 31, 1961†		School Committee, Food Services, Deficit Appropriation.....	School Committee, Operation of Plant.....	25,000.00	
Dec. 31, 1961†		School Committee, Instruction.....	School Committee, Operation of Plant.....	13,300.00	
					40,800.00
Dec. 31, 1961†		School Committee, Instruction.....	School Committee, Fixed Charges..		3,300.00
Nov. 13, 1961†		Department of School Buildings, Administration Expense, Salaries..	Department of School Buildings, Pensions and Annuities.....		8,000.00
Feb. 21, 1961†		Sales of School Property.....	Department of School Buildings, Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof.....	\$44,000.00	

† School Committee Orders

SCHEDULE B-6

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

TRANSFERS OF APPROPRIATIONS

FISCAL YEAR ENDED DECEMBER 31, 1961

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
Feb. 21, 1961†		Sales of School Property.....	Department of School Buildings, Construction of School Buildings, Aquisition of Land and Original Equipment and Furnishings Thereof.....	\$268,000.00	\$312,000.00
			Total — School Budget.....		\$758,050.00
	Dec. 15, 1961	Superior Court, Court Officers' Division.....	Registry of Deeds.....		\$6,075.46
	Dec. 15, 1961	Superior Court, Court Officers' Division.....	Courthouse Custodian.....	\$4,126.00	
	Dec. 31, 1961	Superior Court, Court Officers' Division.....	Courthouse Custodian.....	2,460.00	6,586.00
	Dec. 31, 1961	Law Department.....	Suffolk County Jail.....		850.00
	Dec. 31, 1961	Superior Court, Court Officers' Division.....	Superior Court, Civil Session, General Expenses.....		14,000.00
		Reserve Fund.....	Superior Court, Civil Session, Clerk's Office.....	\$80,000.00	
June 27, 1961		Welfare Department, Central Office	Superior Court, Civil Session, Clerk's Office.....	40,000.00	
Dec. 13, 1961	Dec. 31, 1961	Penal Institutions Department, House of Correction.....	Superior Court, Civil Session, Clerk's Office.....	47,992.87	167,992.87
	Dec. 31, 1961	Reserve Fund.....	East Boston District Court.....	\$280.09	
	Dec. 31, 1961	Penal Institutions Department, House of Correction.....	East Boston District Court.....	296.55	576.64
	Dec. 31, 1961	Reserve Fund.....	Municipal Court, South Boston District.....		1,405.67
	Dec. 31, 1961	Health Department, Health Division.....	Municipal Court, Dorchester District.....		7,190.69
	Dec. 31, 1961	Hospital Department, Hospital Division.....	Municipal Court, Roxbury District		17,625.00
	Dec. 31, 1961	Penal Institutions Department, House of Correction.....	Municipal Court, West Roxbury District.....	\$2,127.13	
	Dec. 31, 1961	Penal Institutions Department, House of Correction.....	Municipal Court, West Roxbury District.....	1,871.03	3,998.16
	Dec. 31, 1961	Reserve Fund.....	District Court of Chelsea.....		1,398.42
	Dec. 31, 1961	Middlesex County Training School	Pensions and Annuities.....		6,313.54
			Total — County Budget.....		\$234,012.45
May 17, 1961*	April 30, 1961§	Water Service, Surplus Receipts....	City Loans, Redemption of.....	\$21,062.20	
June 27, 1961		City of Boston, Parking Facilities	City Loans, Redemption of.....	500,000.00	
		Parking Meter Fees.....	City Loans, Redemption of.....	400,000.00	
	Dec. 31, 1961	Premium of Permanent Loans.....	City Loans, Redemption of.....	10,332.10	\$931,394.30
	Dec. 31, 1961	Accrued Interest on Permanent Loans.....	City Debt Requirements, Interest		10,875.01
			Total—Debt Requirements...		\$942,269.31
	Dec. 31, 1961	School Committee Receipts.....	Damages by Dogs.....		\$35,693.00
		Exhibit C-2:	Exhibit B-3:		
		Welfare Department, Refund Account.....	Welfare Department, Refund Account.....		361,959.24
		Unliquidated Reserve, City, 1957...	Unliquidated Reserve, City, 1957...		14,524.74
		Unliquidated Reserve, County, 1957.....	Unliquidated Reserve, County, 1957.....		9,864.81
			Total—Miscellaneous.....		\$422,041.79



SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1961

ASSETS

Cash in Treasury		\$533,011.19
United States Treasury Bills		10,445,173.47
Accounts Receivable:		
Departmental Commitments:		
House of Correction, Industries		2,810.76
Water Rates and Services	\$2,354,402.07	
Water Added to Taxes — 1960 and Prior	111,511.19	
Water Added to Taxes — 1961	214,134.76	
		2,680,048.02
Tax Titles — Water		315,398.62
Total — Assets		\$13,976,442.06

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1961
LIABILITIES AND RESERVES

Appropriation Balances:

Water Service	\$310,014.14	
Parking Facilities Fund	704,807.72	
Parking Facilities, Local Communities	506.45	
Federal Grants:		
Hospital Department	5,624.48	
Welfare Department	322,423.50	
Parking Meter Fees	69,661.46	
House of Correction—Industries	60,264.90	
		<u>\$1,473,302.65</u>

Reserved Accounts:

Surplus Receipts:

Water Service	\$757,665.98
Debt Due and Unpaid	41,000.00
Sumner Traffic Tunnel Receipts	35,000.00
Street Openings Account	178,314.96
Street Openings Account — Special	51,182.56
Payroll Tailings	30,041.58
Interest Tailings	4,036.25
Check Tailings	7,804.08
Unclaimed Money	11,967.27

Sales of City Property:

General	256,788.39
School	210,074.72
Water	17,200.00
Sales of Property — Boston Housing Authority	6,480.24
United Fund Deductions	1,560.68
Duplicates and Overpayments	246,448.56
Credit Union and Union Dues Deductions	154,786.89
Collecting Division, Suspense Account	1,412.62
Tellers' Adjustment Account	382.36
Unliquidated Reserves — 1961 and Prior	668,314.77
Payroll Deductions for Purchase of Bonds	115,145.73
Water Division, Deposit Account	38,075.17
Withholding Tax Deductions — Federal	1,281,577.35
Withholding Tax Deductions — State	245,867.32
Special Guarantee Deposit Account	3,450.00
Private Ways Deposit Account	38,833.02
Blue Cross Deductions	119,780.77
Interest on Debt Due 1958 and Prior Years	19,417.59
Interest on Debt Due 1959 and Subsequent Years	52,353.15
Sumner Tunnel — Chapter 598 — Acts of 1958, Part 1	4,869,380.00
Sumner Tunnel — Chapter 598 — Acts of 1958, Part 2	30,000.00
Offstreet Parking Facilities — Rental Performance Account	10,540.00

9,504,882.01

Revenues Available When Collected:

Departmental Commitments	\$2,810.76
Water Service	2,680,048.02
Tax Titles:	
Water	315,398.62

2,998,257.40

Total — Liabilities and Reserves \$13,976,442.06

EXHIBIT C-2

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Summary of Credits, Expenditures and Balances

Fiscal Year Ended December 31, 1961

DEPARTMENT OR ACTIVITY	Balances From 1960	Credits
		Revenue Received During 1961
INCOME DEPARTMENTS		
Water Service	\$224,344.92	\$7,461,390.01
Treasury Department, Collecting Division	\$171,185.00	
Public Works Department	748,938.00	
Public Works Department, Water Service	2,012,662.67	
Metropolitan District Assessments	3,398,062.32	
Refunded Water Rates	457.46	
Pensions and Annuities	265,687.16	
Sales of City Property — Water	17,200.00	
Penal Institutions Department:		
House of Correction — Industries	44,563.19	28,120.51
Totals — Income Departments	\$286,108.11	\$7,489,510.52
DEBT REQUIREMENTS		
Redemption of Rapid Transit Debt		\$1,750,000.00
Rapid Transit Interest and Sinking Fund		1,358,568.76
Traffic Tunnel Debt—Interest		1,500.00
Traffic Tunnel Retirement Loan:		
Serial Loans		530,000.00
Interest		214,812.50
Totals — Debt Requirements		\$3,854,881.26
FEDERAL GRANTS		
Welfare Department:		
Aid to Dependent Children	\$1,103.38	\$4,803,348.42
Aid to Dependent Children, Administration Expenses	32,754.20	467,868.57
Disability Assistance	1,498.72	1,609,183.40
Disability Assistance, Administration Expenses	36,136.14	191,212.35
Medical Assistance for the Aged		4,488,019.83
Medical Assistance for the Aged, Administration Expenses		197,979.38
Old Age Assistance	105,019.21	6,829,710.61
Old Age Assistance, Administration Expenses	29,709.92	500,575.59
Hospital Department:		
Cadet Nursing Program	2,776.52	
Veterans' Training	2,828.96	19.00
Totals — Federal Grants	\$211,827.05	\$19,087,917.15

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
	\$21,062.20	\$7,664,672.73	\$6,596,992.61	\$310,014.14	\$757,665.98
		17,200.00		17,200.00	
		72,683.70	12,418.80	60,264.90	
	\$21,062.20	\$7,754,556.43	\$6,609,411.41	\$387,479.04	\$757,665.98
		\$1,750,000.00	\$1,750,000.00		
		1,358,568.76	1,358,568.76		
		1,500.00	1,500.00		
		530,000.00	530,000.00		
		214,812.50	214,812.50		
		\$3,854,881.26	\$3,854,881.26		
		\$4,804,451.80	\$4,709,000.00	\$95,451.80	
		500,622.77	470,313.05	30,309.72	
		1,610,682.12	1,577,000.00	33,682.12	
		227,348.49	182,002.11	45,346.38	
		4,488,019.83	4,448,000.00	40,019.83	
		197,979.38	192,105.12	5,874.26	
		6,934,729.82	6,934,000.00	729.82	
		530,285.51	459,275.94	71,009.57	
		2,776.52		2,776.52	
		2,847.96		2,847.96	
	\$19,299,744.20		\$18,971,696.22	\$328,047.98	

EXHIBIT C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF CREDITS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Balances From 1960	Credits
		Revenue Received During 1961
UNCLASSIFIED		
Betterments		\$264,714.08
Blue Cross Deductions	\$258,041.31	1,801,674.22
Check Tailings	7,884.24	
Collecting Division, Suspense Account	227.23	1,243.66
Credit Union and Union Dues Deductions	188,274.04	3,620,105.79
Debt Drawn for and Unpaid	17,000.00	
Duplicates and Overpayments	158,893.55	149,226.70
Interest Tailings	4,036.25	
Interest on Debt Due — 1958 and Prior	21,653.84	
Interest on Debt Due 1959 and Subsequent	50,335.00	
Offstreet Parking Facilities — Rental Performance Account		10,540.00
Parking Facilities Fund	15,223.11	748,023.30
Parking Facilities, Local Communities	4,947.98	
Parking Meter Fees	78,067.88	558,736.91
Parking Meters, Acquisition and Installation of	11.67	
Payroll Deductions for Purchase of Bonds	115,701.10	931,619.88
Payroll Tailings	30,100.65	
Private Ways, Deposit Account	32,975.00	22,490.00
Sales of City Property, General	183,567.57	123,220.82
Sales of City Property, Schools	521,074.72	1,000.00
Sales of Property, Boston Housing Authority	6,480.24	
Special Guarantee Deposit Account	3,450.00	
Street Openings Account	114,072.77	97,788.38
Street Openings Account — Special	61,960.00	335,796.53
Sumner Traffic Tunnel Receipts	35,000.00	
Sumner Traffic Tunnel Receipts — Chapter 598 — Acts 1958, Part 1	5,869,380.00	
Sumner Traffic Tunnel Receipts — Chapter 598 — Acts 1958, Part 2	70,000.00	
Tellers' Adjustment Account	1,615.62	540.57
Unclaimed Money	11,091.59	890.68
United Fund Deductions	324.83	1,235.85
Unliquidated Reserve — City — 1956		
Unliquidated Reserve — City — 1957	20,332.61	
Unliquidated Reserve — City — 1958	26,481.71	
Unliquidated Reserve — City — 1959	39,504.67	
Unliquidated Reserve — City — 1960	667,259.62	
Unliquidated Reserve — City — 1961		551,300.86
Unliquidated Reserve — County — 1957	11,316.08	
Unliquidated Reserve — County — 1959	2,503.71	
Unliquidated Reserve — County — 1960	50,311.06	
Unliquidated Reserve — County — 1961		41,406.60
Water Division, Deposit Account	34,878.00	110,408.63
Welfare Department, Refund Account		362,277.08
Whitney Street Redevelopment Security Account	935,000.00	
Withholding Tax Deductions — Federal	1,268,628.42	13,846,488.38
Withholding Tax Deductions — State	233,219.23	1,073,926.83
Totals — Unclassified	\$11,150,825.30	\$24,654,655.75

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
		\$264,714.08	\$264,714.08		
		2,059,715.53	1,939,934.76	\$119,780.77	
		7,884.24	80.16	7,804.08	
		1,470.89	58.27	1,412.62	
		3,808,379.83	3,653,592.94	154,786.89	
\$37,000.00		54,000.00	13,000.00	41,000.00	
		308,120.25	61,671.69	246,448.56	
		4,036.25		4,036.25	
		21,653.84	2,236.25	19,417.59	
44,109.40		94,444.40	42,091.25	52,353.15	
		10,540.00		10,540.00	
		763,246.41	58,438.69	704,807.72	
		4,947.98	4,441.53	506.45	
	\$567,143.33	69,661.46		69,661.46	
107,143.33		107,155.00	107,155.00		
		1,047,320.98	932,175.25	115,145.73	
		30,100.65	59.07	30,041.58	
		55,465.00	16,631.98	38,833.02	
	50,000.00	256,788.39		256,788.39	
	312,000.00	210,074.72		210,074.72	
		6,480.24		6,480.24	
		3,450.00		3,450.00	
		211,861.15	33,546.19	178,314.96	
		397,756.53	346,573.97	51,182.56	
		35,000.00		35,000.00	
	1,000,000.00	4,869,380.00		4,869,380.00	
	40,000.00	30,000.00		30,000.00	
		2,156.19	1,773.83	382.36	
		11,982.27	15.00	11,967.27	
		1,560.68		1,560.68	
8.38		8.38		8.38	
	14,533.12	5,799.49	5,799.49		
		26,481.71	5,854.16	20,627.55	
	3,501.96	36,002.71	5,050.19	30,952.52	
3,501.96		670,761.58	651,637.33	19,124.25	
		551,300.86		551,300.86	
	10,861.59	454.49	454.49		
996.78		3,500.49	2,242.04	1,258.45	
		50,311.06	46,674.90	3,636.16	
		41,406.60		41,406.60	
		145,286.63	107,211.46	38,075.17	
	361,959.24	317.84	317.84		
		935,000.00	935,000.00		
		15,115,116.80	13,833,539.45	1,281,577.35	
		1,307,146.06	1,061,278.74	245,867.32	
\$192,759.85	\$2,359,999.24	\$33,638,241.66	\$24,133,250.00	\$9,504,991.66	

SCHEDULE C-1

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1961

Cash Balance, January 1, 1961 (Exhibits A-2, Columns 5-6) \$2,588,837.79

RECEIPTS:

Revenues Reserved for Special Objects:

Betterments	\$264,714.08	
Blue Cross Deductions	1,801,674.22	
Collecting Department, Suspense Account	1,243.66	
Credit Union and Union Dues Deductions	3,620,105.79	
Duplicates and Overpayments	149,226.70	
Off-Street Parking Facilities — Rental Performance Account	10,540.00	
Parking Facilities Fund	748,023.30	
Parking Meter Fees	558,736.91	
Payroll Deductions for Purchase of Bonds	931,619.88	
Private Ways, Deposit Account	22,490.00	
Sales of City Property — General	123,220.82	
Sales of City Property — Schools	1,000.00	
Street Openings Account	97,788.38	
Street Openings Account — Special	335,796.53	
Tellers' Adjustment Account	540.57	
Unclaimed Money	890.68	
United Fund Deductions	1,235.85	
Unliquidated Reserves	592,707.46	
Water Division, Deposit Account	110,408.63	
Welfare Department — Refund Account	317.84	
Withholding Tax Deductions — Federal	13,846,488.38	
Withholding Tax Deductions — State	1,073,926.83	
		\$24,292,696.51

Federal Grants:

Hospital Department	\$19.00	
Welfare Department	19,087,898.15	
		19,087,917.15

Debt Requirements:

Redemption of Rapid Transit Debt	\$1,750,000.00	
Traffic Tunnel Debt — Interest	1,500.00	
Traffic Tunnel Serial Loans and Interest	744,812.50	
		2,496,312.50

Rapid Transit Interest and Sinking Fund:

Board of Commissioners of Sinking Fund	\$169,748.35	
Metropolitan Transit Authority	1,188,820.41	
		1,358,568.76

Revenue Departments:

Water Service	\$7,461,390.01	
House of Correction, Industries	28,120.51	
		7,489,510.52

United States Treasury Bills 30,030,740.44

Adjustments:

Debt Drawn For and Unpaid	\$37,000.00	
Interest on Debt Due — 1959 and Subsequent Years	44,109.40	
		81,109.40

84,836,855.28

Total — Balance, Receipts and Adjustments \$87,425,693.07

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1961

EXPENDITURES:

Revenues Reserved for Special Objects:

Betterments	\$264,714.08	
Blue Cross Deductions	1,939,934.76	
Check Tailings	80.16	
Collecting Division, Suspense Account	58.27	
Credit Union and Union Dues Deductions	3,653,592.94	
Debt Drawn For and Unpaid	13,000.00	
Duplicates and Overpayments	61,671.69	
Interest on Debt Due — 1958 and Prior	2,236.25	
Interest on Debt Due 1959 and Subsequent Years	42,091.25	
Parking Facilities Fund	58,438.69	
Parking Facilities, Local Communities	4,441.53	
Parking Meters, Acquisition and Installation of	107,155.00	
Payroll Deductions for Purchase of Bonds	932,175.25	
Payroll Tailings	59.07	
Private Ways Deposit Account	16,631.98	
Street Openings Account	33,546.19	
Street Openings Account — Special	346,573.97	
Tellers' Adjustment Account	1,773.83	
Unclaimed Money	15.00	
Unliquidated Reserves	717,712.60	
Water Division, Deposit Account	107,211.46	
Welfare Department Refund Account	317.84	
Whitney Street Redevelopment Security Account	935,000.00	
Withholding Tax Deductions — Federal	13,833,539.45	
Withholding Tax Deductions — State	1,061,278.74	
		\$24,133,250.00

Federal Grants:

Welfare Department	18,971,696.22
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Debt Requirements:

Redemption of Rapid Transit Debt	\$1,750,000.00	
Rapid Transit Interest and Sinking Fund	1,358,568.76	
Traffic Tunnel Debt — Interest	1,500.00	
Traffic Tunnel Retirement Loan — Serial Loans and Interest	744,812.50	
		3,854,881.26

Revenue Departments:

Water Service	\$3,198,930.29	
House of Correction, Industries	12,418.80	
Metropolitan Water Assessment	3,398,062.32	
		6,609,411.41
United States Treasury Bills		31,415,991.24

\$84,985,230.13

Transfers:

To General Revenue Funds	\$857,451.75	
To Capital Improvement Funds	1,050,000.00	
		1,907,451.75

Total Payments, Transfers and Adjustments \$86,892,681.88

Cash Balance, December 31, 1961 (Exhibit A-2, Columns 5-6) \$533,011.19

United States Treasury Bills Purchased with Surplus Cash

Investments, January 1, 1961	\$9,059,922.67
Purchases in 1961	31,415,991.24

\$40,475,913.91

Redemptions in 1961 30,030,740.44

Investments, December 31, 1961 \$10,445,173.47

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Treasury Department, Collecting Division	\$171,185.00	\$147,339.00
Public Works Department	748,938.00	431,044.00
Public Works Department, Water Service	2,012,662.67	1,336,994.33
Total Departmental Maintenance (Exhibit C-2)	<u>\$2,932,785.67</u>	<u>\$1,915,377.33</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Traffic Tunnel Retirement Loan	\$530,000.00	
Redemption of Rapid Transit Debt	1,750,000.00	
Interest:		
Rapid Transit	1,358,568.76	
Traffic Tunnel Retirement Loan	214,812.50	
Sumner Traffic Tunnel Retirement Loan	1,500.00	
Total Debt Requirements (Exhibit C-2)	<u>\$3,854,881.26</u>	
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$4,709,000.00	
Disability Assistance	1,577,000.00	
Medical Assistance for the Aged	4,448,000.00	
Old Age Assistance	6,934,000.00	
Administration Expenses:		
Dependent Children	470,313.05	\$470,313.05
Disability Assistance	182,002.11	175,878.37
Medical Assistance for the Aged	192,105.12	175,931.22
Old Age Assistance	459,275.94	395,231.00
Total Federal Grants (Exhibit C-2)	<u>\$18,971,696.22</u>	<u>\$1,217,353.64</u>
METROPOLITAN WATER ASSESSMENT		
Metropolitan Water Assessment	\$3,398,062.32	
Total Metropolitan Water Assessments (Exhibit C-2)	<u>\$3,398,062.32</u>	
PENSIONS AND ANNUITIES		
Water Service	\$265,687.16	
Total Pensions and Annuities (Exhibit C-2)	<u>\$265,687.16</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non- Structural Im- provements to Land	Debt and Interest
\$4,357.00	\$16,048.00	\$3,271.00	\$170.00			
136,807.00	110,387.00	375.00	69,075.00	\$1,250.00		
296,274.96	107,710.72	54,947.54	1,929.79	214,805.33		
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$437,438.96	\$234,145.72	\$58,593.54	\$71,174.79	\$216,055.33		

\$530,000.00

1,750,000.00

1,358,568.76

214,812.50

1,500.00

\$3,854,881.26

\$4,709,000.00
1,577,000.00
4,448,000.00
6,934,000.00

\$6,123.74

\$16,173.90
22,288.88

\$23,504.70

7,117.08

11,134.28

\$38,462.78

\$23,504.70

\$17,675,117.08

\$17,258.02

\$3,398,062.32

\$3,398,062.32

\$265,687.16

\$265,687.16

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
REFUNDS		
Refunded Water Rates	\$457.46	
Total Refunds (Exhibit C-2)	<u>\$457.46</u>	
PENAL INDUSTRIES		
General	\$124,418.80	
Total Industries (Exhibit C-2)	<u>\$124,418.80</u>	
UNCLASSIFIED		
Betterments	\$264,714.08	
Blue Cross Deductions	1,939,934.76	
Check Tailings	80.16	
Collecting Division, Suspense Account	58.27	
Credit Union and Union Dues Deductions	3,653,592.94	
Debt Drawn For and Unpaid	13,000.00	
Duplicates and Overpayments	61,671.69	
Interest on Debt Due 1958 and Prior	2,236.25	
Interest on Debt Due 1959 and Subsequent Years	42,091.25	
Parking Facilities Fund	58,438.69	
Parking Facilities, Local Communities	4,441.53	
Parking Meters, Acquisition and Installation of	107,155.00	
Payroll Deductions for Purchase of Bonds	932,175.25	
Payroll Tailings	59.07	
Private Ways Deposit Account	16,631.98	
Street Openings Account	33,546.19	
Street Openings Account — Special	346,573.97	
Tellers' Adjustment Account	1,773.83	
Unclaimed Money	15.00	
Unliquidated Reserve—City—1957	5,799.49	
Unliquidated Reserve—City—1958	5,854.16	
Unliquidated Reserve—City—1959	5,050.19	
Unliquidated Reserve—City—1960	651,637.33	
Unliquidated Reserve—County—1957	454.49	
Unliquidated Reserve—County—1959	2,242.04	
Unliquidated Reserve—County—1960	46,674.90	
Water Division, Deposit Account	107,211.46	
Welfare Department, Refund Account	317.84	
Whitney Street Redevelopment Security Account	935,000.00	
Withholding Tax Deductions—Federal	13,833,539.45	
Withholding Tax Deductions—State	1,061,278.74	
Total Unclassified (Exhibit C-2)	<u>\$24,133,250.00</u>	

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1961

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non- Structural Im- provements to Land	Debt and Interest
		\$457.46				
		\$457.46				
		\$124,418.80				
		\$124,418.80				
		\$264,714.08				
		1,939,934.76				
		80.16				
		58.27				
		3,653,592.94				\$13,000.00
		61,671.69				2,236.25
						42,091.25
		58,438.69				
\$4,441.53			\$107,155.00			
		932,175.25				
		59.07				
		16,631.98				
		33,546.19				
		346,573.97				
		1,773.83				
		15.00				
		5,799.49				
		5,854.16				
		5,050.19				
		651,637.33				
		454.49				
		2,242.04				
		46,674.90				
		107,211.46				
		317.84				
		935,000.00				
		13,833,539.45				
		1,061,278.74				
\$4,441.53		\$23,964,325.97	\$107,155.00			\$57,327.50

SCHEDULE C-3

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Title Account

Fiscal Year Ended December 31, 1961

Balance, December 31, 1960		\$6,547,951.10
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)	\$2,668,584.02	
Building Department	112,644.66	
Sidewalks Added to Taxes	83.02	
	<hr/>	\$2,781,311.70
Reinstated from Tax Possessions (Schedule C-4)		52,210.81
Reinstated Abatements		4,272.45
Commitments (Costs and Interest)		118,626.50
Abatements after Payments		4,990.68
		<hr/>
		2,961,412.14
		<hr/>
		\$9,509,363.24
Decreases:		
Receipts	\$1,484,295.85	
Abatements charged to Overlay Accounts (Schedule B-5)	149,949.29	
Transfers to Tax Possessions (Schedule C-4)	1,326,524.14	
Canceled Costs and Interest	21,239.62	
Reinstatements to Tax Accounts (Schedule B-4)	423,450.03	
Abatements — Building Department	6,864.73	
	<hr/>	3,412,323.66
Balance, December 31, 1961		<u><u>\$6,097,039.58</u></u>

SCHEDULE C-4

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Possessions Account

Fiscal Year Ended December 31, 1961

Balance, December 31, 1960			\$3,525,039.27
Additions:			
Transfers from:			
Tax Titles, General Revenue (Schedule C-3)	\$1,326,524.14		
Tax Titles, Sinking Funds	4,922.66		
Tax Titles, Water	69,707.45		
		\$1,401,154.25	
Commitments (Land Court Fees, etc.)		23,007.98	
Profits on Sales		98,951.80	
			1,523,114.03
			<u>\$5,048,153.30</u>
Decreases:			
Receipts		\$453,336.70	
Reinstatements:			
Tax Titles, General Revenue (Schedule C-3)	\$52,210.81		
Tax Titles, Water	3,320.40		
		55,531.21	
Canceled Land Court Fees, etc.		1,261.23	
Loss on Sales		375,660.53	
			885,789.67
Balance, December 31, 1961			<u><u>\$4,162,363.63</u></u>

SCHEDULE C-5

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Transfers of Appropriations

Fiscal Year Ended December 31, 1961

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
Feb. 27, 1961	Dec. 31, 1961	Warrants Payable — 1961.....	Debt Drawn for and Unpaid.....	\$37,000.00	
	Dec. 31, 1961	Warrants Payable — 1961.....	Interest on Debt Due — 1959 and Subsequent Years.....	44,109.40	
		Parking Meter Fees.....	Parking Meters, Acquisition and Installation of.....	107,143.33	
	Nov. 30, 1961*	Unliquidated Reserve—City—1957	Unliquidated Reserve—City—1956.....	8.38	
	Dec. 31, 1961*	Unliquidated Reserve—City—1959	Unliquidated Reserve—City—1960.....	3,501.96	
	Nov. 30, 1961*	Unliquidated Reserve—County—1957.....	Unliquidated Reserve—County—1959...	996.78	
			Total—Unclassified.....		\$192,759.85

* Reallocations

SECTION D
CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1961

ASSETS

Cash in Treasury		\$4,483,816.54
United States Treasury Bills		4,972,020.84
Loans Authorized and Unissued:		
Bridges, Construction of	\$2,000,000.00	
Construction of Buildings, Original Equipment and Furnishings Thereof	8,250,000.00	
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	3,000,000.00	
Municipal Auditorium	7,241,348.98	
Off-Street Parking Facilities	1,750,000.00	
Public Ways, Construction of	2,500,000.00	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	5,000,000.00	
Urban Redevelopment Loan	2,000,000.00	
Departmental Equipment	1,800,000.00	
Departmental Equipment — Hospital	250,000.00	
New City Hall, Construction of	19,950,000.00	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Hospital Department	1,000,000.00	
Sewerage Works	1,500,000.00	
		<u>56,241,348.98</u>
Total Assets		<u><u>\$65,697,186.36</u></u>

LIABILITIES AND RESERVES

Appropriation Balances	\$9,453,519.81
Construction Authorized	56,241,348.98
Warrants Payable	2,317.57
Total Liabilities and Reserves	<u><u>\$65,697,186.36</u></u>

SCHEDULE D-1

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1961

Cash Balance, January 1, 1961 (Exhibit A-2, Column 7)	\$9,912,659 97
Transfers from Special Funds	1,050,000 00

RECEIPTS

Loans Issued:

Construction of School Buildings, etc.	\$1,000,000 00	
Departmental Equipment	1,200,000 00	
Public Ways, Construction of	1,500,000 00	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	250,000 00	
Sewerage Works	500,000 00	
	<hr/>	\$4,450,000 00

Miscellaneous:

Bridges, Construction of	\$63,988 89	
Civil Defense Activities	5,287 30	
Public Ways, Construction of	239,576 92	
Sewerage Works	485 52	
	<hr/>	314,338 63

Warrants Payable — 1961	<hr/>	4,764,338 63
		2,317 57

Total		<hr/> \$15,729,316.17
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EXPENDITURES

Adjustment — Transfer to General Revenue		\$500,000.00
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Boston Traffic Department:

Automatic Traffic Control Signals in Various Sections of the City	\$16,487 60
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Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	32,761 65
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Hospital Department, Hospital Division:

Remodeling, Reconstructing and Extraordinary Repairs, etc.	49,312 37
--	-----------

Library Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	133,115 87
--	------------

Public Works Department:

Bridges, Construction of	289,224 01
Incinerator Building, Construction and Equipping	5,505 00
Public Ways, Construction of	1,747,341 89
Sewerage Works	217,911 52

Department of School Buildings:

Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof	1,004,234 43
Remodeling, Reconstruction, etc., of Roxbury Memorial High School	197,430 10

Unclassified:

City of Boston, Parking Facilities	557,704 62
Civil Defense Activities	11,744 19
Demolition of Abandoned and Dilapidated Structures	729 77
Departmental Equipment	1,078,029 39
Municipal Auditorium	14,111 19
New City Hall, Construction of	20,378 94
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	392,115 56

United States Treasury Bills	5,773,138.10
Warrants Payable — 1960	4,972,020.84
	340.69

Total	<hr/> \$11,245,499.63
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Cash Balance, December 31, 1961 (Exhibit A-2, Column 7)	<hr/> <u>\$4,483,816.54</u>
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EXHIBIT D-2

City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS

Summary of Appropriations, Expenditures and Balances

Fiscal Year Ended December 31, 1961

DEPARTMENT AND IMPROVEMENT	Balances from 1960	Credits	
		Revenue Received During 1961	Loans Issued in 1961
TRAFFIC DEPARTMENT			
Automatic Traffic Control Signals in Various Sections of the City	\$27,133.44		
FIRE DEPARTMENT			
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	21,498.23		
HOSPITAL DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	200,265.73		
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Chapter 668, Acts of 1958	1,959,285.30		
LONG ISLAND HOSPITAL			
Construction of Buildings and Original Equipment and Furnishings Thereof			
LIBRARY DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	349,661.55		
PARKS AND RECREATION DEPARTMENT			
Establishment of Parks and Playgrounds	7,831.28		
Eradication of Dutch Elm Disease	4,664.00		
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	707,664.31	\$68,988.89	
Construction of Buildings and Original Equipment and Furnishings Thereof	171,601.63		
Incinerator Building, Construction and Equipping			
Public Ways, Construction of	552,382.89	239,576.92	\$1,500,000.00
Sewerage Works	257,138.96	485.52	500,000.00
DEPARTMENT OF SCHOOL BUILDINGS			
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	379,105.27		1,000,000.00
Remodeling, Reconstruction or Making Extraordinary Repairs to Roxbury Memorial High School	197,430.10		
UNCLASSIFIED			
City of Boston Parking Facilities	57,704.62		
Civil Defense Activities	131,170.55	5,287.30	
Demolition of Abandoned and Dilapidated Structures	729.77		
Departmental Equipment	415,034.69		1,200,000.00
Municipal Auditorium	3,594,558.36		
New City Hall, Construction of	22,800.00		
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Chap. 364, Acts of 1955	481,509.38		250,000.00
Urban Redevelopment Loan, Sec. 26, c.c., Chapter 121 of the G. L.	372,112.00		
Voting Machines	1,037.22		
Remodeling, Reconstruction or Making Extraordinary Repairs to Buildings, Chapter 514, Acts of 1961			
Totals	\$9,912,319.28	\$314,338.63	\$4,450,000.00

* Adjustment to city loans redemption of

EXHIBIT D-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

CAPITAL IMPROVEMENT FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1962			
To	From			Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
\$50,000.00		\$77,133.44	\$16,487.60	\$60,645.84		\$7,688.14	\$52,957.70
11,909.24		33,407.47	32,761.65	645.82		645.82	
	\$18,381.82	181,883.91		181,883.91	\$1,950,000.00		2,131,883.91
		1,959,285.30	49,312.37	1,909,972.93	1,000,000.00	1,250,642.49	1,659,330.44
					5,750,000.00		5,750,000.00
		349,661.55	138,115.87	211,545.68	550,000.00	70,185.66	691,360.02
		7,831.28		7,831.28			7,831.28
		4,664.00		4,664.00			4,664.00
		776,653.20	289,224.01	487,429.19	2,000,000.00	437,952.03	2,049,477.16
		171,601.63		171,601.63		3,240.00	168,361.63
6,472.58		6,472.58	5,505.00	967.58		967.58	
		2,291,959.81	1,747,341.89	544,617.92	2,500,000.00	1,333,869.99	1,710,747.93
		757,624.48	217,911.52	539,712.96	1,500,000.00	361,946.74	1,677,766.22
		1,379,105.27	1,004,234.43	374,870.84	3,000,000.00	1,091,820.81	2,283,050.03
		197,430.10	197,430.10				
1,000,000.00	*500,000.00	557,704.62	557,704.62		1,750,000.00	24,695.00	1,725,305.00
		136,457.85	11,744.19	124,713.66		937.47	123,776.19
		729.77	729.77				
		1,615,034.69	1,078,029.39	537,005.30	2,050,000.00	1,190,162.03	1,396,843.27
		3,594,558.36	14,111.19	3,580,447.17	7,241,348.98	222,373.99	10,599,422.16
		22,800.00	20,378.94	2,421.06	19,950,000.00	90,408.96	19,862,012.10
		731,509.38	392,115.56	339,393.82		171,700.99	167,692.83
		372,112.00		372,112.00	2,000,000.00		2,372,112.00
		1,037.22		1,037.22			1,037.22
					5,000,000.00		5,000,000.00
\$1,068,381.82	\$518,381.82	\$15,226,657.91	\$5,773,138.10	\$9,453,519.81	\$56,241,348.98	\$6,259,237.70	\$59,435,631.09

SCHEDULE D=2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1961

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 24, Acts of 1954				
July 25, 1961	.....	Sales of City Property.....	Boston Traffic Department, Automatic Traffic Control Signals in Various Sections of the City...		\$50,000.00
	Dec. 31, 1961	Hospital Department, Construction of Buildings and Original Equipment and Furnishings Thereof...	Fire Department, Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof.....		11,909.24
	Dec. 31, 1961	Hospital Department, Construction of Buildings and Original Equipment and Furnishings Thereof...	Incinerator Building, Construction and Equipping.....		6,472.58
May 17, 1961	.....	Sumner Traffic Tunnel Receipts, Chapter 598, Acts of 1958, Part I	City of Boston Parking Facilities		1,000,000.00
			Total—Capital Improvement Funds.....		<u>\$1,068,381.82</u>

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1

City of Boston and County of Suffolk BALANCE SHEET — DEBT AND SINKING FUNDS January 1 and December 31, 1961

	January 1, 1961	December 31, 1961
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$108,206.62	\$37,043.52
Investments — Board of Commissioners of Sinking Fund	53,715,250.76	50,656,874.48
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$16,917.76	\$15,516.00
Sewer	7,355.10	4,840.89
	24,272.86	20,356.89
Apportioned but not Due:		
Street	\$577,261.22	\$576,946.44
Sewer	114,953.33	99,720.72
	692,214.55	676,667.16
Unapportioned:		
Street	\$417,038.07	\$423,829.01
Sewer	48,753.08	57,077.14
	465,791.15	480,906.15
Tax Titles — Street and Sewer Assess- ments	21,093.02	20,001.13
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt	103,395,655.87	98,530,936.26
Temporary Loan	500,000.00	
Total Assets	<u>\$158,922,484.83</u>	<u>\$150,422,785.59</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$38,303,500.00	\$36,553,500.00
Serial Loans:		
Inside Debt Limit	\$44,132,000.00	\$43,846,000.00
Outside Debt Limit	71,890,000.00	66,900,000.00
	116,022,000.00	110,746,000.00
Temporary Loan—Parking Facilities	500,000.00	
Reserved Accounts:		
Excess of Sinking Fund over Traffic Tunnel Retirement Debt	\$3,852.56	\$6,541.04
Interest on Rapid Transit Debt	14,665.66	12,583.71
	18,518.22	19,124.75
Revenues Available when Collected:		
Special Assessments	\$1,182,278.56	\$1,177,930.20
Tax Titles	21,093.02	20,001.13
	1,203,371.58	1,197,931.33
Sinking Funds Surplus	2,875,095.03	1,906,229.51
Total Liabilities and Surplus	<u>\$158,922,484.83</u>	<u>\$150,422,785.59</u>

EXHIBIT E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Changes in Funded Debt

Fiscal Year Ended December 31, 1961

Gross funded debt, December 31, 1960		\$154,825,500.00
Add funded debt issued in 1961:		
City Debt		4,450,000.00
		<u>\$159,275,500.00</u>
Deduct funded debt paid in 1961:		
City Debt	\$9,696,000.00	
Rapid Transit Debt	1,750,000.00	
Traffic Tunnel Retirement Debt	530,000.00	
		<u>11,976,000.00</u>
Gross funded debt, December 31, 1961		\$147,299,500.00
Sinking Funds, December 31, 1960	\$53,823,457.38*	
Receipts during 1961	829,884.92	
	<u>\$54,653,342.30</u>	
Payments	3,959,424.30	
	<u>\$50,693,918.00</u>	
Less: Reserve for payment of interest on debt	12,583.71	
Total redemption means, December 31, 1961		<u>50,681,334.29</u>
Net funded debt, December 31, 1961		<u><u>\$96,618,165.71</u></u>

* Includes \$14,665.66 interest on debt.

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1961
LOANS IN ANTICIPATION OF REVENUE

Loans issued during 1961	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$35,000,000.00*
Less 1961 Loans paid off	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	35,000,000.00
Net Outstanding Obligations	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.

* Total authorized by City Council, \$45,000,000.00.

EXHIBIT E-4

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Incurring Power in 1962

Total debt incurring power within the debt limit (5 per cent of \$1,529,703,369, the average assessed valuation for three years, less abatements)	\$76,485,168.45
Debt incurred:	
Total funded debt, city and county	\$147,299,500.00
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):	
City debt	\$55,155,000.00
Traffic Tunnel debt	100,000.00
Traffic Tunnel Retirement debt	11,745,000.00
Rapid Transit debt	36,453,500.00
	<u>103,453,500.00</u>
Funded debt within the debt limit	\$43,846,000.00
Offsets to funded debt:	
Sinking funds	\$50,681,334.29
Less sinking funds for debt outside the debt limit:	
Permanent Housing	\$1,641,515.43
Rapid Transit	36,453,500.00
Traffic Tunnel	106,541.04
Traffic Tunnel Retirement	12,215,063.74
	<u>50,416,620.21</u>
Offsets to funded debt within the debt limit	<u>264,714.08</u>
Net indebtedness within the debt limit, December 31, 1961	\$43,581,285.92
Loans authorized but not issued (within the debt limit)	<u>24,300,000.00</u>
Used debt incurring power within the debt limit	67,881,285.92
Unused debt incurring power within the debt limit, January 1, 1962	\$8,603,882.53
Estimated increase during the year by:	
Serial bonds within the debt limit, redeemable during year	<u>4,920,000.00</u>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year	<u><u>\$13,523,882.53</u></u>

EXHIBIT E=5

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Issued

Fiscal Year Ended December 31, 1961

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts	When Due	Annually
				Inside of Debt Limit		
April 4, 1961	Nov. 1, 1961	2½	Departmental Equipment Loan.....	\$1,200,000	Nov. 1, 1962-66	\$240,000
June 28, 1955	Nov. 1, 1961	3	{Extraordinary Repairs Loan- {Act of 1955}.....	250,000	Nov. 1, 1962-71	25,000
Aug. 16, 1960	Nov. 1, 1961	3	Public Ways, Construction of.....	1,500,000	Nov. 1, 1962-71	150,000
Aug. 22, 1961	Nov. 1, 1961	3½	Sewerage Loan.....	500,000	Nov. 1, 1962-81	25,000
July 31, 1956	Nov. 1, 1961	3½	{Construction of School Buildings, {Acquisition of Land, etc.}.....	1,000,000	Nov. 1, 1962-81	50,000
			Totals.....	\$4,450,000		
Inside Debt Limit.....				<u>\$4,450,000</u>		

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1961

YEAR	SERIAL BONDS		
	City	Traffic Tunnel Retirement	Total Serial Bonds
1962	\$9,330,000	\$535,000	\$9,865,000
1963	8,468,000	545,000	9,013,000
1964	7,976,000	555,000	8,531,000
1965	7,650,000	560,000	8,210,000
1966	7,356,000	570,000	7,926,000
1967	6,916,000	580,000	7,496,000
1968	6,602,000	590,000	7,192,000
1969	6,301,000	600,000	6,901,000
1970	5,657,000	610,000	6,267,000
1971	5,160,000	615,000	5,775,000
1972	4,609,000	625,000	5,234,000
1973	4,469,000	635,000	5,104,000
1974	4,194,000	645,000	4,839,000
1975	4,008,000	655,000	4,663,000
1976	3,710,000	665,000	4,375,000
1977	3,455,000	675,000	4,130,000
1978	2,535,000	685,000	3,220,000
1979	355,000	695,000	1,050,000
1980	175,000	705,000	880,000
1981	75,000		75,000
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
1991			
1992			
1993			
1994			
1995			
Totals	\$99,001,000	\$11,745,000	\$110,746,000

EXHIBIT E-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1961

YEAR	SINKING FUNDS BONDS			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1962		\$1,515,000	\$1,515,000	\$11,380,000
1963		703,000	703,000	9,716,000
1964		248,000	248,000	8,779,000
1965		60,000	60,000	8,270,000
1966		150,000	150,000	8,076,000
1967		1,662,000	1,662,000	9,158,000
1968		1,718,000	1,718,000	8,910,000
1969		1,380,000	1,380,000	8,281,000
1970		2,110,000	2,110,000	8,377,000
1971		3,570,000	3,570,000	9,345,000
1972		3,570,000	3,570,000	8,804,000
1973	\$100,000	2,207,000	2,307,000	7,411,000
1974		1,102,000	1,102,000	5,941,000
1975		1,010,000	1,010,000	5,673,000
1976		3,215,000	3,215,000	7,590,000
1977		1,460,000	1,460,000	5,590,000
1978		70,000	70,000	3,290,000
1979				1,050,000
1980		105,000	105,000	985,000
1981		300,000	300,000	375,000
1982		565,000	565,000	565,000
1983		910,000	910,000	910,000
1984		155,000	155,000	155,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$100,000	\$36,453,500	\$36,553,500	\$147,299,500

EXHIBIT E-7

City of Boston and County of Suffolk

DEBT AND INTEREST PAYABLE FROM TAX LEVIES

December 31, 1961

YEAR	Debt	Interest	Total
1962	\$9,330,000	\$3,001,458	\$12,331,458
1963	8,468,000	2,738,090	11,206,090
1964	7,976,000	2,491,814	10,467,814
1965	7,650,000	2,252,874	9,902,874
1966	7,356,000	2,024,009	9,380,009
1967	6,916,000	1,800,936	8,716,936
1968	6,602,000	1,590,883	8,192,883
1969	6,301,000	1,388,725	7,689,725
1970	5,657,000	1,202,407	6,859,407
1971	5,160,000	1,032,545	6,192,545
1972	4,609,000	876,363	5,485,363
1973	4,469,000	731,219	5,200,219
1974	4,194,000	591,138	4,785,138
1975	4,008,000	456,863	4,464,863
1976	3,710,000	326,037	4,036,037
1977	3,455,000	202,625	3,657,625
1978	2,535,000	88,787	2,623,787
1979	355,000	19,956	374,956
1980	175,000	8,356	183,356
1981	75,000	2,625	77,625
Totals	\$99,001,000	\$22,827,710	\$121,828,710

EXHIBIT E-8

City of Boston and County of Suffolk

DEBT AND INTEREST PAYABLE FROM SINKING FUNDS

December 31, 1961

YEAR	Debt	Interest	Total
1962	\$2,050,000	\$1,499,096	\$3,549,096
1963	1,348,000	1,450,326	2,798,326
1964	803,000	1,413,055	2,216,055
1965	10,170,000	1,394,249	11,564,249
1966	150,000	1,215,644	1,365,644
1967	1,662,000	1,188,894	2,850,894
1968	1,718,000	1,116,038	2,834,038
1969	1,380,000	1,063,261	2,443,261
1970	2,110,000	989,436	3,099,436
1971	3,570,000	877,099	4,447,099
1972	3,570,000	745,821	4,315,821
1973	2,207,000	621,869	2,828,869
1974	1,102,000	544,401	1,646,401
1975	1,010,000	512,441	1,522,441
1976	3,215,000	448,816	3,663,816
1977	1,460,000	333,066	1,793,066
1978	70,000	289,016	359,016
1979		286,041	286,041
1980	105,000	286,041	391,041
1981	300,000	279,879	579,879
1982	565,000	273,966	838,966
1983	910,000	254,191	1,164,191
1984	155,000	235,416	390,416
1985	500,000	231,191	731,191
1986	560,000	213,816	773,816
1987	115,000	206,516	321,516
1988		203,479	203,479
1989		203,479	203,479
1990	83,500	203,479	286,979
1991	20,000	201,600	221,600
1992	1,870,000	179,925	2,049,925
1993	3,000,000	140,763	3,140,763
1994	2,500,000	37,950	2,537,950
1995	20,000	450	20,450
Totals	\$48,298,500	\$19,140,710	\$67,439,210

SCHEDULE E-1

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Changes in Gross and Net Funded Debt

Fiscal Year Ended December 31, 1961

GROSS FUNDED DEBT

	City Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1960.	\$104,247,000.00	\$100,000.00	\$12,275,000.00	\$38,203,500.00	\$154,825,500.00
December 31, 1961.	99,001,000.00	100,000.00	11,745,000.00	36,453,500.00	147,299,500.00
Decrease.	\$5,246,000.00	—	\$530,000.00	\$1,750,000.00	\$7,526,000.00

NET FUNDED DEBT

	City Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1960.	\$101,371,904.97	\$3,852.56†	\$351,344.13†	—	\$101,016,708.28
December 31, 1961.	97,094,770.49	6,541.04†	470,063.74†	—	96,618,165.71
Decrease.	\$4,277,134.48	\$2,688.48	\$118,719.61	—	\$4,398,542.57

† Excess of Sinking Fund over Debt.

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued Fiscal Year Ended December 31, 1961

	CITY DEBT		Matured or Canceled in 1961	Outstanding December 31, 1961
	Outstanding January 1, 1961	Issued in 1961		
Bridges: Miscellaneous	\$4,615,000.00		\$352,000.00	\$4,263,000.00
City of Boston Funding Loan	40,000,000.00		2,250,000.00	37,750,000.00
Miscellaneous:				
City of Boston Civil Defense	20,000.00		20,000.00	
City of Boston Parking Facilities	8,180,000.00		1,065,000.00	7,115,000.00
Departmental Equipment	1,250,000.00	\$1,200,000.00	550,000.00	1,900,000.00
Extraordinary Repairs	1,970,000.00	250,000.00	275,000.00	1,945,000.00
Long Island Viaduct	1,380,000.00		130,000.00	1,250,000.00
Permanent Housing for Veterans of World War II	4,940,000.00		960,000.00	3,980,000.00
Urban Redevelopment	4,740,000.00		370,000.00	4,370,000.00
Voting Machines	285,000.00		95,000.00	190,000.00
Public Buildings, Exclusive of Schoolhouses	10,790,000.00		800,000.00	9,990,000.00
Schoolhouses and Sites	10,315,000.00	1,000,000.00	650,000.00	10,665,000.00
Sewers: Miscellaneous	6,862,000.00	500,000.00	479,000.00	6,883,000.00
Streets:				
Public Ways, Construction of	8,900,000.00	1,500,000.00	1,700,000.00	8,700,000.00
Traffic Tunnel, Series "C"	100,000.00			100,000.00
Traffic Tunnel Retirement Bonds	12,275,000.00		530,000.00	11,745,000.00
Hyde Park Street Railway	15,000.00			15,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	45,000.00			45,000.00
Boylston St. Subway, Acts of 1911	506,500.00			506,500.00
Boylston St. Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	208,000.00			208,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	5,360,000.00		1,750,000.00	3,610,000.00
East Boston Tunnel	66,000.00			66,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	60,000.00			60,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
Gross Funded Debt	\$154,825,500.00*	\$4,450,000.00	\$11,976,000.00	\$147,299,500.00

* Exhibit E-2

SCHEDULE E-3

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Loans Authorized but Not Issued

December 31, 1961

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Oct. 19, 1954 July 31, 1956	Construction of Buildings, Original Equipment and Furnishings Thereof . Construction of School Buildings, Acquisition of Land, and Original Equip- ment and Furnishings Thereof	\$5,750,000.00 3,000,000.00	
July 31, 1956	Off-Street Parking Facilities		\$1,750,000.00
Nov. 6, 1956	Bridges, Construction of	2,000,000.00	
Aug. 16, 1957	Construction of Buildings, Original Equipment and Furnishings Thereof .	2,500,000.00	
Aug. 20, 1957	Urban Redevelopment Loan (Section 26 C.C. of Ch. 121)		2,000,000.00
Oct. 22, 1957	Municipal Auditorium		7,241,348.98
Dec. 22, 1958	New City Hall, Construction of		19,950,000.00
Dec. 23, 1958	Departmental Equipment — Hospital	250,000.00	
Aug. 26, 1959	Remodeling, Reconstructing and Extraordinary Repairs to Buildings Hospital Dept. (Ch. 668, Acts of 1958)		1,000,000.00
Aug. 16, 1960	Public Ways, Construction of	500,000.00	
Mar. 29, 1961	Public Ways, Construction of	2,000,000.00	
Apr. 4, 1961	Departmental Equipment	1,800,000.00	
Aug. 22, 1961	Sewerage Loan	1,500,000.00	
Nov. 6, 1961	Remodeling, Reconstruction or Making Extraordinary Repairs to Buildings (Ch. 514, Acts of 1961)	5,000,000.00	
		<u>\$24,300,000.00</u>	<u>\$31,941,348.98</u>
	Inside debt limit	\$24,300,000.00	
	Outside debt limit	31,941,348.98	
		<u>\$56,241,348.98</u>	

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund
Fiscal Year Ended December 31, 1961

Sinking Funds, December 31, 1960.....			\$53,823,457.38
Increase of Sinking Funds:			
Betterments, assessments, etc.....		\$264,714.08	
Discount on investments purchased.....		5,004.37	
Interest on investments.....		560,166.47	
			829,884.92
			\$54,653,342.30
Decrease of Sinking Funds:			
City Treasurer:			
Redemption of Serial Debt and Interest.....	\$1,290,420.22		
Redemption of Rapid Transit Debt.....	1,750,000.00		
Interest on Rapid Transit Debt.....	169,748.35		
Redemption of Traffic Tunnel Debt.....	530,000.00		
Interest on Traffic Tunnel Debt.....	216,312.50		
		\$3,956,481.07	
Interest on investments purchased.....		564.23	
Premium on investments purchased.....		2,379.00	
			3,959,424.30
Sinking Funds, December 31, 1961.....			\$50,693,918.00

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1961

ASSETS		
Cash:		
Under control of Treasurer	\$272,148.79	
In custody of Treasurer	4,116,572.53	
		\$4,388,721.32
Accounts Receivable:		
George Robert White Fund Income, Rents	\$13,890.00	
Gibson School Fund Income, Rents	150.00	
		14,040.00
Investments		129,519,712.08
Total Assets		<u>\$133,922,473.40</u>
LIABILITIES AND RESERVES		
Appropriation Balances		\$272,148.79
Revenues Available when Collected		14,040.00
Reserved Accounts:		
Retirement Board Funds	\$3,487,893.51	
Balances held for Investment	600,341.55	
Teachers' Retirement Fund	16,300.01	
Franklin Fund	11,562.47	
Permanent School Pension Fund	474.99	
		4,116,572.53
Trust Funds		129,519,712.08
Total Liabilities and Reserves		<u>\$133,922,473.40</u>

SCHEDULE F-1

City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1961

	Balances From 1960	Income and Credits	Expenditures	Balances To 1962
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$1,385.56	\$470.45	\$22.00	\$1,834.01
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income	382.45	25.00	50.00	357.45
J. Harleston Parker Medal Fund, Income	255.60	81.88	134.74	202.74
Walter Scott Medal for Valor Fund, Income	206.85	161.83	290.74	77.94
Patrick J. Kennedy Medal of Honor Fund, Income	288.92	55.00	45.86	298.06
Hospital Department:				
Smith Fund, Income	2,374.38	193.75		2,568.13
Trust Funds, Income	33,016.74	2,151.54		35,168.28
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		8,414.70	8,414.70	
Samuel Hirschberg Fund, Income	900.58	90.00		990.58
Library Department:				
Trust Funds, Income	70,845.00	80,557.99	85,846.06	65,556.93
James L. Whitney Bibliographical Account, Income	10,679.21			10,679.21
Gifts for Immediate Use	1,167.11	226.40	819.14	574.37
Parks and Recreation Department:				
Cemetery Trust Funds, Income	51,318.20	50,378.81	77,108.94	24,588.07
Mary P. C. Cummings Trust Fund, Income	30,558.32	7,085.36	4,116.90	33,526.78
Foss Flag Fund, Income	1,655.30	85.00		1,740.30
Boston Common Tree Fund, Income	1,753.68	212.39		1,966.07
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	1,810.64	2,289.42	1,775.90	2,324.16
Police Department:				
Police Charitable Fund, Income	36,867.20	7,619.28	3,702.00	40,784.48
Real Property Department:				
Old State House Repair Fund, Income	1,678.37	153.50		1,831.87
Welfare Department:				
Sawyer Marcella Street Home Fund, Income	864.74	83.85		948.59
Sophie M. Friedman Fund, Income	15.63	193.76	193.76	15.63
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		84.56	84.56	
Bowdoin Dorchester School Fund, Income	1,281.08	191.26	142.25	1,330.09
Costello C. Converse School Fund, Income	2,759.78	172.96		2,932.74
Eastburn School Fund, Income	1,137.79	412.50		1,550.29
Elvira Bush Smith Fund, Income	240.68	19.38		260.06
Franklin Medal Fund, Income	109.45	202.37	200.48	111.34
Gibson School Fund, Income	6,992.15	3,794.83	3,112.87	7,674.11
Alice Gertrude and Anna Adele Maguire School Fund, Income	232.80	13.80		246.60

SCHEDULE F-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

TRUST FUNDS

REFLECTED IN ACCOUNTS OF CITY AUDITOR

CHANGES IN APPROPRIATION BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1961

	Balances from 1960	Income and Credits	Expenditures	Balances to 1962
School Committee, Continued:				
Horace Mann School Fund, Income	\$245.25	\$260.88	\$327.95	\$178.18
Persis P. Drake School Fund, Income	301.00	81.62		382.62
Peter P. F. DeGrand School Fund, Income	2,268.86	1,167.99	2,045.17	1,391.68
Samuel G. Davis School Fund, Income	13,012.03	3,598.48	1,970.00	14,640.51
School Children's Special Gift Fund	927.45			927.45
Sears Roebuck Foundation for Scholarships		1,000.00	1,000.00	
Mary Fifiel King Bequest	604.00			604.00
Teachers' Waterston Fund, Income	1,677.90	143.40	200.00	1,621.30
Theobald A. Lynch School Fund, Income	300.06	38.76	18.00	320.82
Unclassified:				
Copenhagen Fund, Income	9,500.34	197.50		9,697.84
Franklin Technical Institute		277,487.56	277,487.56	
George Robert White Fund, Income		235,122.47	235,122.47	
George Robert White Fund, Principal		2,585.00	2,585.00	
Michael F. Cahill Fund, Income		4,050.00	4,050.00	
Phillips Street Fund, Income	1,502.85	683.48	270.60	1,915.73
State-Boston Retirement System Expense Fund		110,227.56	110,227.56	
George T. Angell Memorial Plaza, Post Office Sq.	160.62			160.62
Totals — Trust Funds	\$291,447.73	\$802,066.27	\$821,365.21	\$272,148.79

SCHEDULE F-2

City of Boston and County of Suffolk

TRUST FUNDS

Statement of Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1961

Total of Trust Funds, January 1, 1961 \$126,432,666.29

Receipts:

Boston Retirement System:

Members' Payroll Deductions	\$235,177.05
Commonwealth of Massachusetts — Teachers' Pension Grant	164,056.14

State-Boston Retirement System:

Tax Levy Appropriation	6,575,976.35
Members' Payroll Deductions	5,390,823.54
Commonwealth of Massachusetts — Teachers' Pension Grant	4,169,540.74
Interest and Income on Investments	4,349,459.90
Rents, etc.	417,416.65
Cemetery Division — Perpetual Care, Fees, Sales, etc.	264,567.48
Franklin Technical Institute	255,350.00
Appreciation on Investments Matured, Sold, etc.	161,683.80
Accrued Interest on Investments Sold	63,273.14
Public School Teachers' Retirement Fund	56,046.03
Gifts and Bequests	15,557.09
Franklin Fund — Capital and Income Gains	12,323.24
Discounts on Securities Purchased	10,380.00
General Investment Account from Appropriations	5,765.53
Refunds	322.37

22,147,719.05

Accounts Receivable:

George Robert White Fund — Rental Charges	\$376,830.50
Gibson School Fund — Rental Charges	300.00

377,130.50

\$148,957,515.84

Payments:

Boston Retirement System:

Payments to Pensioners	\$1,705,853.95
Refunds of Members' Payroll Deductions	429,148.45

State-Boston Retirement System:

Payments to Pensioners	9,201,705.19
Refunds of Members' Payroll Deductions	1,366,475.56
Payments from Appropriations (Schedule F-1)	821,365.21
Administration Expenses	212,771.30
Public School Teachers' Retirement Fund — Annuities	166,638.56
Depreciation on Investments Matured, Sold, etc.	43,726.18
Amortization of Premiums	28,147.42
Accrued Interest on Investments Purchased	27,097.81
Payments in Accordance with Special Bequests	22,933.15
Premium on Investments Purchased	15,313.00
Adjustments	654.42

Transfers:

To Appropriations	\$616,382.26
To Hospital Trustees	6,766.27
To Welfare Department	3,758.41
To School Committee	543.65

627,450.59

Accounts Receivable:

George Robert White Fund — Rental Credits	\$365,611.65
Gibson School Fund — Rental Credits	150.00

365,761.65

15,035,042.44

Total of Trust Funds, December 31, 1961 \$133,922,473.40

SECTION G

**MISCELLANEOUS SCHEDULES, CHARTS AND
STATISTICAL FACTS**

SCHEDULE G-1

City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1961

APPROPRIATIONS

City Departments	\$113,856,161.26	
Courts and County Offices	8,270,670.00	
School Committee	35,414,803.00	
Debt Requirements:		
City Purposes	\$10,310,598.62	
School Purposes	988,950.00	
		11,299,548.62
Contributory Pension Systems:		
State-Boston Retirement System	\$6,484,725.00	
Workmen's Compensation Credit	3,179.55	
		6,487,904.55
State Assessments:		
State Audit of Municipal Accounts	\$10,506.51	
State Examination of Retirement System	13,204.15	
Smoke Inspection	28,168.44	
		51,879.10
Metropolitan District Assessments:		
Parks	\$1,631,217.04	
Sewers	1,309,677.11	
		2,940,894.15
Metropolitan Transit Authority Assessments:		
Operating Deficit	\$13,964,730.62	
Principal Payments	608,584.38	
Boston Metropolitan District	2,700.79	
		14,576,015.79
Abatements in Excess of Overlay:		
Levy of 1957 and prior		863,549.61
Overlay Reserved for Abatements — 1961		7,160,434.89
Total Appropriations		<u>\$200,921,860.97</u>

REVENUES

Departmental Revenues:		
City	\$27,809,000.00	
County	1,364,000.00	
Schools	1,615,460.26	
		\$30,788,460.26

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1961

Revenues from State:

Income Tax	\$8,271,350.28	
Corporation Tax	7,631,939.70	
State-owned Lands	198,929.37	
Meals Tax	756,064.96	
		<u>\$16,858,284.31</u>

Motor Vehicle Excise Taxes	4,749,000.00	
George F. Parkman Fund	199,322.26	
Cemetery Trust Fund Income	272,000.00	
Real Estate and Personal Property Taxes	147,671,434.14	
Poll Taxes	383,360.00	

Total Revenues	<u>\$200,921,860.97</u>
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Total Appropriations (Excluding Overlay)	\$193,761,426.08
Estimated Revenues	52,867,066.83

Net Requirements Before Overlay	\$140,894,359.25
Overlay Reserved for Abatements — 1961	7,160,434.89

Poll Taxes	\$148,054,794.14
	<u>383,360.00</u>

Amount to be Raised by Taxation on Real Estate and Personal Property	<u>\$147,671,434.14</u>
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Assessed Valuations — Real Estate and Personal Property*	<u>\$1,467,906,900.00</u>
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Tax Rate	<u>\$100.60</u>
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* Thousands

SCHEDULE G-2

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES

1909-1961

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,995.58	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,560,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,567,500,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00
1951	1,570,760,000	1,538,774,760.00	71,386,068.99	136,045,000.28	99,143,722.00	62.80
1952	1,573,516,000	1,578,935,227.00	68,538,108.97	145,988,047.94	105,110,868.80	66.80
1953	1,565,666,000	1,583,733,737.00	65,362,082.96	150,639,250.81	110,692,586.20	70.70
1954	1,566,676,000	1,580,293,053.00	63,584,472.15	151,576,685.33	109,353,984.80	69.80
1955	1,541,500,000	1,569,133,815.00	60,617,223.61	159,994,666.49	107,596,700.00	69.80
1956	1,517,808,000	1,589,835,800.00	58,652,208.13	172,370,328.06	119,451,489.60	78.70
1957	1,491,770,000	1,566,764,348.00	70,832,868.95	175,764,177.93	128,292,220.00	86.00
1958	1,475,608,000	1,538,650,276.00	111,588,963.38	180,546,184.97	137,231,544.00	93.00
1959	1,462,569,000	1,520,692,409.00	103,413,775.81	195,780,684.46	148,011,982.80	101.20
1960	1,465,525,100	1,504,639,094.00	101,016,708.28	195,712,142.80	147,578,377.57	100.70
1961	1,467,900,900	1,507,363,849.00	96,618,165.71	200,921,860.97	147,671,434.14	100.60

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1959, inclusive, January 1.

SCHEDULE G-3

City of Boston and County of Suffolk

SUMMARY OF TAX COLLECTIONS, 1935-1961

GROSS COLLECTIONS BEFORE REFUNDS OR ADJUSTMENTS

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies and Paid in Advance	Total Collection
1935	\$44,212,914.83	\$10,502,719.10	\$1,965,964.09	\$56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01
1951	90,708,834.67	5,739,074.23	407,158.11	96,855,067.01
1952	96,882,799.93	4,492,357.11	400,343.01	101,775,500.05
1953	102,203,004.61	4,506,051.71	516,616.16	107,225,672.48
1954	101,461,062.53	4,071,388.03	615,688.24	106,148,138.80
1955	100,247,974.33	3,800,382.17	552,368.68	104,600,725.18
1956	108,092,498.55	3,594,255.68	651,761.91	112,338,516.14
1957	114,260,116.23	6,801,397.09	507,819.88	121,569,333.20
1958	121,164,702.60	8,858,755.97	607,678.59	130,631,137.16
1959	131,596,786.02	9,632,298.25	785,001.67	142,014,085.94
1960	131,337,918.41	8,631,234.28	1,862,519.57	141,831,672.26
1961	132,469,257.29	7,452,465.47	1,869,334.68	141,791,057.44

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1935-1961

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330
1951	91.482	96.550
1952	91.744	95.934
1953	91.915	95.988
1954	92.324	95.577
1955	92.750	95.782
1956	90.105	96.075
1957	88.767	95.774
1958	88.000	95.649
1959	88.586	94.996
1960	88.735	94.396
1961	89.465	93.769

SCHEDULE G-4

City of Boston and County of Suffolk
Number of Paid Officials and Employees

	Feb. 1, 1953	Feb. 1, 1954
Mayor's Office.....	16	17
Civic Improvement Committee.....	2	2
Civil Defense Activities.....	20	12
Conventions and Entertainment of Distinguished Guests.....	2	2
Municipal Employment Bureau.....	7	—
Bond Allotment Plan.....	22	18
Public Celebrations Department.....	2	3
Veterans' Graves Registration.....	4	4
City Council.....	9	9
City Council Officers and Employees.....	16	17
Administrative Services Department:		
Director's Office.....	—	2
Personnel and Budget Division.....	—	10
Purchasing Division.....	—	26
Printing Section.....	—	114
Art Commission.....	—	1
* Art Department.....	1	—
Assessing Department.....	145	142
Auditing Department.....	65	65
Board of Real Estate Commissioners.....	11	12
Board of Recreation.....	3	2
Boston Rent Board.....	—	28
Boston Retirement Board.....	25	24
Boston Traffic Department.....	130	133
* Budget Department.....	11	—
Building Department.....	97	96
Board of Appeal.....	7	7
Board of Examiners.....	4	4
City Clerk Department.....	19	19
City Planning Board.....	21	18
City Record, Publication of.....	2	2
Collecting Department.....	76	73
Department of Veterans' Services.....	75	77
Election Department.....	72	51
Finance Commission.....	8	8
Fire Department.....	2,402	2,359
Electrical Inspection Division.....	37	33
Health Department.....	373	333
Hospital Department.....	3,175	3,164
Sanatorium Division.....	566	527
Institutions Department.....	472	491
Law Department.....	67	69
Workmen's Compensation Service.....	7	8
Library Department.....	929	999
Licensing Board.....	17	17
Park Department.....	749	720
Cemetery Division.....	63	69
Police Department.....	3,032	3,070
* Printing Department.....	119	—
Public Buildings Department.....	209	200
Market Division.....	7	7
Public Works Department:		
Central Office.....	11	11
Automotive Division.....	140	135
Bridge Service.....	212	199
Ferry Service.....	—	—
Lighting Service.....	3	3
Paving Service.....	425	383
Sanitary Service.....	156	146
Street Cleaning Service.....	587	529
Sewer Service.....	236	220
Water Service.....	439	418
Summer Traffic Tunnel.....	106	105
Registry Department.....	36	34
School Buildings Department.....	75	76
School Department.....	5,473	5,461
Statistics Department.....	7	—
Street Laying-Out Department.....	78	77
* Supply Department.....	28	—
Treasury Department.....	32	32
Weights and Measures Department.....	19	18
Welfare Department.....	704	721
County of Suffolk.....	21,863 1,172	21,632 1,174
	23,035	22,806

* Effective January 1, 1954, and by authority of the Ordinances of 1953, Chapter 8, approved December 31, 1953, these departments were consolidated in the Administrative Services Department.

SCHEDULE G=5

Number of Officials and Employees of City Departments As Reorganized Under the Provisions of Chapter 8, Ordinances of 1953, and Chapter 2, Ordinances of 1954, and County of Suffolk

	Feb. 1, 1955	Feb. 1, 1956	Feb. 1, 1957	Feb. 1, 1958	Feb. 1, 1959	Feb. 1, 1960	Feb. 1, 1961	Feb. 1, 1962
Mayor's Office.....	15	18	18	18	16	21	17	15
Civic Improvement Committee.....	1	2	2	2	2	1	9	8
Civil Defense Activities.....	14	15	17	11	12	12	11	7
Bond Allotment Plan.....	14	11	9	8	8	8	8	8
Public Celebrations Department.....	6	6	6	6	6	1	2	2
Demolition or Restoration of Abandoned Properties.....	—	—	3	3	4	1	3	4
City Council.....	9	9	9	9	9	9	9	9
City Council Officers and Employees.....	17	17	17	17	17	16	17	17
Administrative Services Department:								
Director's Office.....	4	5	5	6	6	6	6	7
Personnel and Budget Division.....	16	18	18	18	18	16	18	18
Purchasing Division.....	29	30	28	28	28	26	26	26
Printing Section.....	108	99	123	107	102	101	93	93
Art Commission.....	1	1	—	—	—	—	—	—
Complaints Division.....	3	4	2	2	2	2	4	2
Assessing Department.....	144	147	142	138	136	135	138	115
Auditing Department.....	66	69	69	69	69	66	66	64
Auditorium Commission.....	—	—	—	—	1	2	2	2
Boston Rent Board.....	28	17	—	—	—	—	—	—
Boston Retirement Board.....	31	28	24	27	25	26	24	19
Boston Traffic Department.....	126	133	127	122	119	116	122	128
Building Department.....	128	129	128	131	138	136	131	125
Board of Appeal.....	9	10	10	10	8	8	13	12
Board of Examiners.....	4	4	4	4	4	4	4	4
City Clerk Department.....	17	17	17	17	17	16	16	16
City Record, Publication of.....	2	2	2	2	2	2	2	2
Election Department.....	48	45	48	48	47	46	48	41
Finance Commission.....	8	8	8	8	7	7	7	7
Fire Department.....	2,217	2,211	2,163	2,157	2,183	2,141	2,115	2,053
Government Center.....	—	—	—	—	—	—	—	2
Health Department:								
Health Division.....	326	339	347	340	337	340	323	342
Registry Division.....	34	35	38	35	35	35	35	35
Weights and Measures Division.....	18	18	18	18	18	18	17	17
Hospital Department:								
Hospital Division.....	3,247	3,399	3,458	3,559	3,664	3,567	3,198	3,112
Sanatorium Division.....	536	521	494	491	466	444	434	440
Long Island Hospital Division.....	489	498	463	464	481	467	429	453
Law Department.....	67	70	66	65	61	56	65	67
Workmen's Compensation Service.....	8	8	9	8	8	8	7	7
Library Department.....	919	963	940	953	883	908	811	870
Licensing Board.....	17	17	19	19	15	16	15	16
Parks and Recreation Department.....	707	691	671	670	648	648	630	591
Cemetery Division.....	71	68	67	68	69	66	63	62
Police Department.....	3,049	3,044	3,027	3,022	3,081	3,062	2,967	2,920
Public Works Department:								
Central Office.....	11	11	12	11	11	9	39	37
Automotive Division.....	136	132	129	111	106	102	151	121
Bridge Service.....	187	183	172	162	147	142	89	81
Highway Service.....	366	360	369	355	346	321	594	578
Sanitary Service.....	614	613	619	616	592	653	265	261
Sewer Service.....	196	188	182	173	169	161	119	106
Survey Division.....	43	41	38	37	39	38	62	56
Water Service.....	379	389	381	371	368	361	322	299
Real Property Department:								
Real Property Division.....	13	15	16	18	17	13	14	14
Buildings Division.....	234	239	237	223	213	199	202	206
Market Division.....	7	7	7	7	7	7	7	7
School Buildings Department.....	72	71	69	67	66	63	61	58
School Department.....	5,707	5,743	5,593	5,567	5,453	5,473	5,350	5,428
Treasury Department:								
Collecting Division.....	69	74	74	72	76	69	72	71
Treasury Division.....	35	38	39	37	38	39	37	34
Veterans' Services Department.....	78	81	81	75	73	74	72	72
Veterans' Graves Registration.....	1	1	2	2	1	1	1	3
Welfare Department.....	720	701	704	704	699	724	709	720
County of Suffolk.....	21,554	21,757	21,488	21,455	21,354	21,071	20,071	19,890
	1,130	1,147	1,161	1,136	1,150	1,145	1,141	1,130
	22,684	22,904	22,649	22,591	22,604	22,216	21,212	21,020

CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE APPROPRIATIONS — 1961

CITY:

General Government	\$6,124,365	3.1%	
Public Safety	32,699,945	16.3	
Public Works	10,241,872	5.1	
Health	2,175,453	1.1	
Hospitals	19,074,644	9.5	
Public Welfare	28,137,406	14.0	
Libraries	3,516,675	1.8	
Parks and Recreation	3,316,486	1.7	
Pensions and Annuities	5,500,000	2.7	
Snow Removal	1,150,000	.6	
Miscellaneous	1,447,993	.7	
	<hr/>		
	\$113,384,839	<hr/>	56.6%

COUNTY:

Recording of Deeds	\$465,029	.23%	
County Buildings	888,292	.44	
Correction	1,733,399	.86	
Central Courts	3,591,860	1.79	
Districts Courts	1,239,467	.62	
Medical Examinations	90,623	.05	
Pensions and Annuities	200,000	.1	
Mental Illness	60,000	.029	
Social Law Library	2,000	.001	
	<hr/>		
	8,270,670	<hr/>	4.12

SCHOOLS:

General Operation	\$33,687,003	16.8%	
School Buildings — Repairs, Alterations, etc.	1,727,800	.9	
	<hr/>		
	35,414,803	<hr/>	17.7

DEBT AND INTEREST REQUIREMENTS:

City	\$10,310,598	5.1%	
Schools	988,950	.5	
	<hr/>		
	11,299,548	<hr/>	5.6

CONTRIBUTORY PENSION SYSTEMS

6,487,904	<hr/>	3.2
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STATE ASSESSMENTS:

Metropolitan District	\$2,940,894	1.5%	
Metropolitan Transit	14,576,016	7.27	
Miscellaneous	51,879	.03	
	<hr/>		
	17,568,789	<hr/>	8.8

OVERLAY DEFICITS

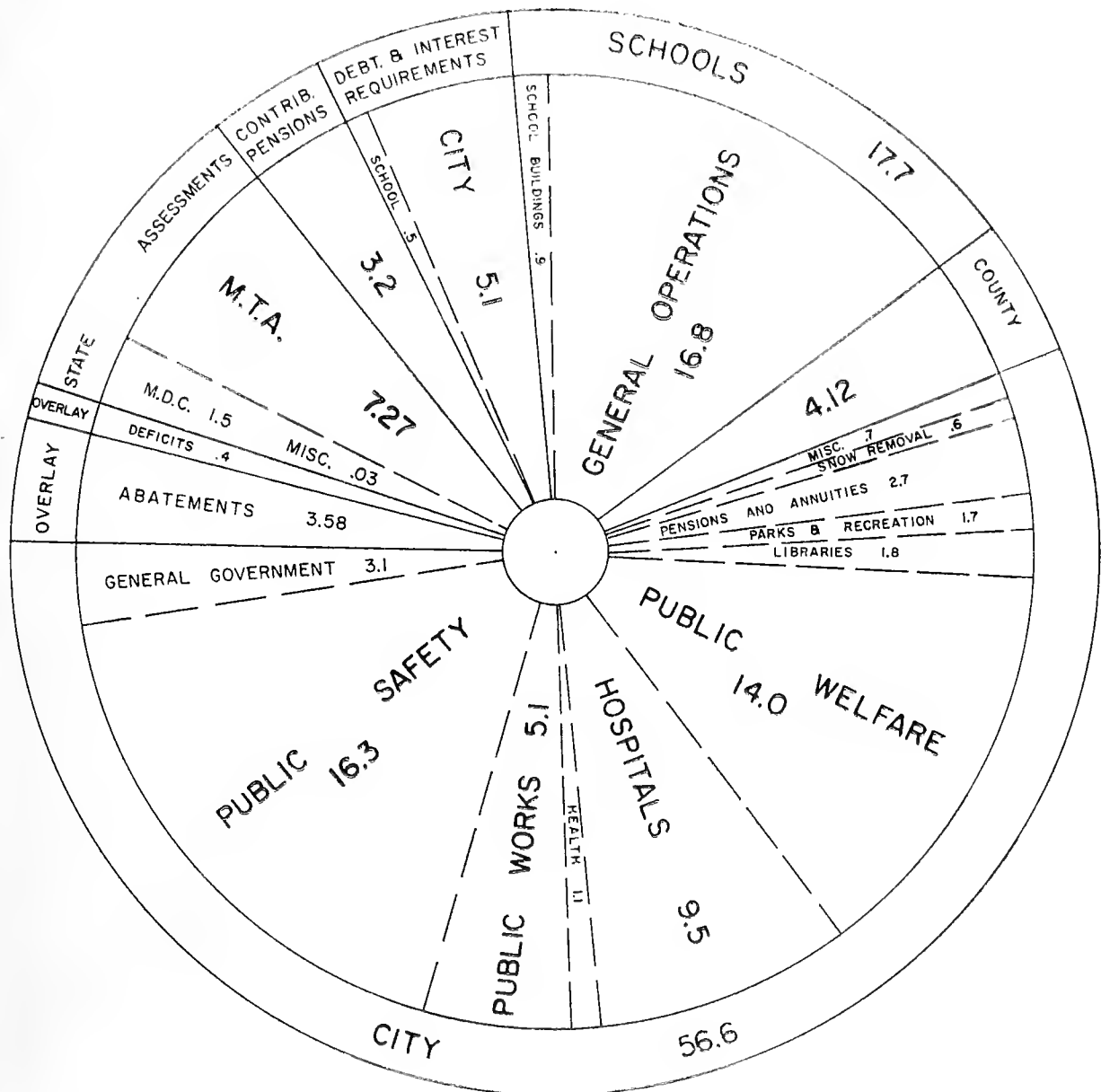
863,550	<hr/>	.4
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OVERLAY FOR ABATEMENTS

7,160,435	<hr/>	3.58
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Total	<hr/>	\$200,450,538	<hr/>	100.0%
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TAX RATE APPROPRIATIONS—1961



DEPARTMENTAL REVENUES:

City	\$27,809,000	13.8%	
County	1,364,000	.7	
Schools	1,615,460	.8	
	<hr/>		
		\$30,788,460	<hr/> 15.3%

REVENUES FROM STATE:

Income Tax	\$8,271,350	4.1%	
Corporation Tax	7,631,940	3.8	
State-Owned Lands	198,929	.1	
Meals Tax	756,065	.4	
	<hr/>		
		16,858,284	<hr/> 8.4

CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE REVENUES — 1961

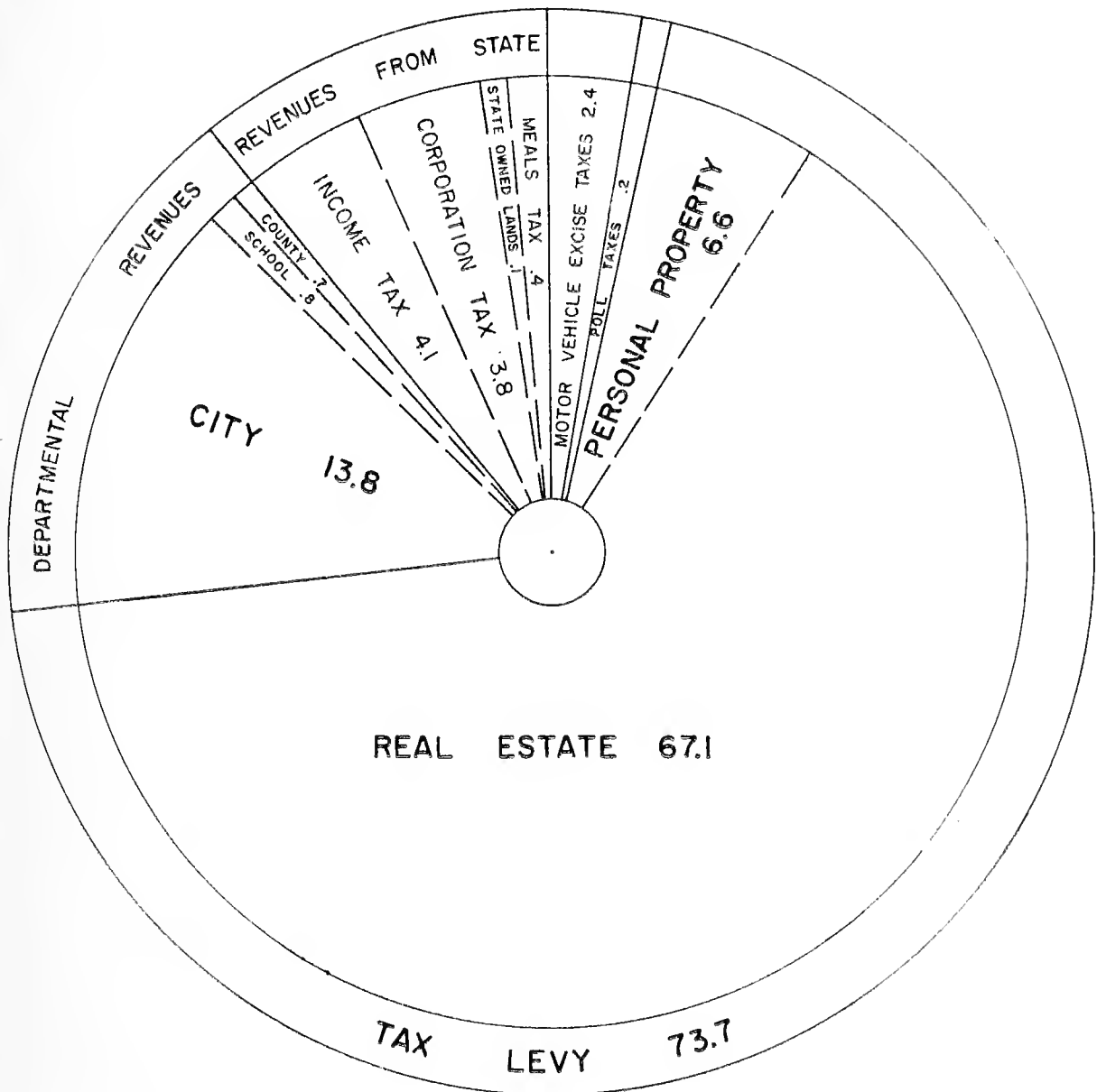
Motor Vehicle Excise Taxes	\$4,749,000	2.4
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Poll Taxes	383,360	.2
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TAX LEVY:

Real Estate Taxes	\$134,527,752	67.1%	
Personal Property Taxes	13,143,682	6.6	
	<hr/>		
		147,671,434	<hr/> 73.7
		<hr/>	
Total		\$200,450,538	<hr/> 100.0%

TAX RATE REVENUES—1961



STATISTICAL FACTS

For the Year 1961

LOCATION:

Latitude 42°, 21', 24"
 Longitude 71°, 03', 25"

CLIMATE:

Temperature: January, Maximum 56°, Minimum 4°, Average 25°
 July, Maximum 91°, Minimum 57°, Average 72.1°
 Extremes: Highest 95° (June 13), Lowest -4° (February 2)
 January Normals: 36.5° Maximum, 21.6° Minimum, 29.1° Average
 July Normals: 80° Maximum, 64.3° Minimum, 72.2° Average

Precipitation: Total 47.84 inches

Maximum 7.04 inches (September), Minimum 1.67 inches (June)

Normal annual precipitation 38.76 inches

Snow-sleet precipitation 56.9 inches (Normal 40.2 inches)

Speed of Winds: Average 12.7 mph, High 49 mph (February 4)

Date of Settlement (Massachusetts Bay Colony)	June 17, 1630
Date of Incorporation, City of Boston	February 23, 1822
Date of Adoption of Present City Charter	November 2, 1909
Form of Government	Mayor and City Council
Area (square miles)	47.81

SUBDIVISIONS (square miles):

City Proper	2.535
Brighton (1874)	4.54
Charlestown (1874)	1.225
Dorchester (1870)	9.035
East Boston (1636)	4.468
Hyde Park (1912)	4.926
Jamaica Plain (1874)	2.720
Roslindale (1874)	4.348
Roxbury (1867)	3.242
South Boston (1804)	2.573
West Roxbury (1874)	4.871
U. S. Pierhead Line	3.33

Dimensions: Length 13.8 miles, Width 7.75 miles

Population — Federal Census (1960)	697,197
Assessed Valuations, January 1, 1961	\$1,467,906,900.00
Real Estate	\$1,337,254,000.00
Personal Estate	130,652,900.00

Number of Employees, December 31, 1961	21,043
City of Boston	14,484
County of Suffolk	1,126
Schools	5,433

BOSTON HOUSING AUTHORITY:

Public Housing (Federal Program):

15 Developments, 10,156 Apartments

State-Aided Program:

10 Developments, 3,681 Apartments

BUILDING DEPARTMENT:

New Construction, 574 Permits	Estimated Cost	\$48,759,600.00
Alterations, 5,530 Permits	Estimated Cost	15,853,700.00
Installations, Repairs, 11,858 Permits	Estimated Cost	12,047,000.00
17,962 Permits	Estimated Cost	\$76,660,300.00

STATISTICAL FACTS

FOR THE YEAR 1961

CEMETERIES (Municipal):

Number of	19
Area (acres)	161.71

COMPLAINTS DIVISION (Municipal):

Complaints processed — yearly average	12,000
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CONVENTIONS HELD IN BOSTON

Convention Visitors (estimate)	400
Estimated Value	233,000
	\$25,000,000

ELECTION DEPARTMENT:

Registered Voters, 1961	318,183
Men	143,715
Women	174,468
Number of ballots cast, 1961 Municipal Election	105,595
Percentage of registered voters voting	33.19
Nomination papers received	6,847
Nominating signatures certified	190,116
Transfers of voting addresses	20,949
Jurors drawn and interviewed	11,235
Jurors accepted	3,481

FIRE DEPARTMENT:

Number of Stations	45
Number of Fire Alarm Boxes	2,135
Number of vehicles, motorized fire-fighting equipment	219
Number of Fireboats	2
Number of uniformed fire-fighters	1,869
Alarms responded to (including 4,984 False Alarms)	21,294
Multiple Alarm Fires: 2-Alarm	65
3-Alarm	13
4-Alarm	8

HEALTH DEPARTMENT:

Health Units	9
Licenses and Permits Issued	9,280
Salk Anti-Polio Vaccine Inoculations distributed	52,237
Public Health Nursing Visits	48,359

HOSPITAL DEPARTMENT:

BOSTON CITY HOSPITAL:

Number of buildings	37
Bed capacity	1,326
Admissions	32,843
Discharges (including deaths)	32,833
Patients, daily average:	
Wards	943
Out-Patient	1,131

BOSTON SANATORIUM:

Number of buildings	19
Bed capacity	591
Admissions	689
Discharges (including deaths)	685
Patients, daily average	390

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1961

LONG ISLAND HOSPITAL:

Number of Buildings	26
Admissions	1,409
Discharges (including deaths)	1,446
Population, daily average	887
Hospital (average)	554
Dormitory (average)	333

HOTELS, Number of	71
Room facilities (estimate)	6,500

LIBRARY DEPARTMENT:

Number of Libraries: Central Library	1
Branch Libraries	26
Bookmobiles	3
Kirstein Business Branch	1
Number of employees (full-time)	534
Number of books	2,182,355
Number of films	1,277
Number of lantern slides	28,962
Number of microfilms	14,611
Number of pictures	130,136
Number of prints (original) and drawings	28,306
Number of recordings	15,000
Number of registered borrowers	188,000
Circulation: books	3,043,091
recordings	49,269

LOGAN INTERNATIONAL AIRPORT (State):

PLANE TRAFFIC, 1961	132,450
Domestic	107,832
International	7,643
Itinerant	16,975
PASSENGER TRAFFIC, 1961	3,179,939
Domestic	2,903,044
International	225,555
Itinerant	51,340
FREIGHT CARGOES, 1961 (pounds)	78,821,937
Domestic	75,074,130
International	3,747,807
MAIL CARGOES, 1961 (pounds)	12,585,589
Domestic	12,373,670
International	211,919

MARKETS, Number of	2
MOTOR VEHICLES TAXED, Number of (1960)	197,915
MOTOR VEHICLE EXCISE TAX COMMITMENTS, Tax Year 1960	\$6,921,585.76
MUNICIPAL BUILDINGS, Number of	25
NEW BUSINESS REGISTRATIONS (City Clerk)	2,572

OFF-STREET PARKING FACILITIES:

Vehicle Parking Capacity, City Proper	6,554
Vehicle Parking Capacity, Suburban Facilities	617
Additional Parking Capacity Planned for 1962	1,000
Additional Parking Capacity Planned for 1963	1,500

STATISTICAL FACTS

FOR THE YEAR 1961

PARKING METER INSTALLATIONS	7,919
City Proper	5,511
Suburban Districts	1,926
Off-Street Parking Areas	482
Parking Meter Revenue, 1961	\$560,880.38

PARKS AND RECREATION:

Parks, number of acres	2,702.71
Area of Playgrounds and Play Areas (acres)	768.52
Number of Playgrounds and Play Areas	122
Number of Municipal Golf Links	2
Number of Municipal Beaches	3
Public Grounds and Public Squares (acres)	53.89
Swimming Pools (indoor, 2) (outdoor, 2)	4
Number of Recreation Centers	13
Number of Indoor Bathhouses	16

PENAL INSTITUTIONS:

SUFFOLK COUNTY JAIL:

Commitments	9,079
Males	8,205
Females	874
Discharges	8,895
Males	8,044
Females	851
Average Daily Population	264
Number of Inmates Paroled (810 male, 130 female)	940

SUFFOLK COUNTY HOUSE OF CORRECTION:

Commitments	1,687
Discharges	1,722
Average Daily Population	507
Number of Inmates Paroled	607

PORT OF BOSTON:

WATERBORNE COMMERCE (1961):

Vessels entering Boston Harbor (over 1,000 tons)	2,305
General Cargo	1,395
Tankers	649
Bulk Carriers	207
Colliers	54
Total Tonnage, Short Tons (1960)	19,174,251
Imports	5,532,500
Exports	932,100
Intercoastal	153,534
In	130,923
Out	22,611
Coastwise	10,763,421
In	10,133,019
Out	630,402
Intraport	1,792,696

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1961

Waterborne Passenger Travel, Foreign (1960)		5,966
Arrivals	1,750	
Departures	4,216	
Docking Facilities in Port of Boston		226
World Ports available through scheduled sailings		275
Warehouse space adjacent to terminals (square feet)		5,000,000
Principal Imports, Short Tons (1960):		
Petroleum Products		3,997,836
Sugar		434,612
Gypsum		206,695
Iron and Steel Products		119,311
Wood Pulp		79,204
Principal Exports, Short Tons (1960):		
Iron and Steel Scrap		500,260
Grain		275,657
Animal Products, inedible		27,735
Paper Products		22,115

POLICE DEPARTMENT:

Number of stations and headquarters		18
Number of uniformed members of police force		2,742
Number of arrests		75,214
Males	66,299	
Females	8,915	

CLASSIFICATION OF ARRESTS BY OFFENCE

Murder and Non-Negligent Manslaughter	22	Crimes against family, children	1,064
Negligent Manslaughter	30	Narcotic laws	170
Rape	96	Liquor laws	65
Robbery	337	Drunkenness	19,976
Aggravated assault	471	Disorderly conduct	193
Burglary	851	Vagrancy	57
Larceny	1,612	Gambling	706
Automobile theft	816	Driving while intoxicated	259
Other assaults	922	Violation of laws of the road	9,696
Forgery and counterfeiting	59	Parking violations prosecuted	30,553
Embezzlement and fraud	279	Traffic violations prosecuted	1,071
Stolen property	97	All other offences	1,991
Possessing weapons	142	Arrested on suspicion	1,260
Prostitution	263	Arrests for other cities and towns	1,630
Other sex offences	525		

PROTECTION OF WEIGHTS AND MEASURES:

Places visited for testing and sealing		9,610
Weighing and measuring devices sealed		43,394
Reweighing of commodities		14,372
Inspections of equipment after sealing		38,903

PUBLIC WORKS DEPARTMENT:

BRIDGE SERVICE:

Number of Bridges		88
Drawbridges	8	
Inland (fixed) bridges	80	
Bridge Openings		9,676
Waterborne traffic, number of vessels		18,346
Tugs	11,339	
Barges	3,173	
Steamers	1,188	
Pleasure crafts	1,210	
All other	1,436	

Total number of cargoes passing through		2,433
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CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1961

HIGHWAY SERVICE:

Miles of accepted streets and alleys, January 1		758.54
Sheet Asphalt (28%)	212.40	
Asphalt Concrete (53.77%)	407.84	
Granite Block (2.78%)	21.06	
Wood Block (0.01%)	0.10	
Plank on Bridges (0.04%)	0.34	
Brick (0.03%)	0.19	
Concrete (2.19%)	16.61	
Macadam (12.18%)	92.37	
Gravel (0.90%)	6.85	
Not Graded (0.10%)	0.78	

PERMIT OFFICE:

Permits Issued		14,523
Sign Permits	7,761	
Occupation Permits	3,461	
Special Permits	229	
Driveway Applications	288	
Sidewalk Applications	282	
Free Permits (City and Previous Deposits)	772	
Permits Issued to Utilities	1,730	
Street Opening Permits Issued		623

SANITARY SERVICE:

Rubbish collection and disposal (tons)		350,000
Rubbish and garbage	178,000	
Ashes	67,000	
Unmixed garbage	44,000	
Commercial rubbish	23,000	
Street sweepings disposal	37,000	
Commercial garbage	1,000	

SEWER SERVICE:

Miles of sewers		1,338.73
Catch basins		25,180
Total number gallons of sewage pumped	34,862,000,000	
Average number of gallons pumped daily	96,800,000	

WATER SERVICE:

Number of water meters in service		97,415
Total number gallons of water used	43,992,818,000	
Average number of gallons used daily	120,528,300	
Miles of water mains		1,032.22
Ordinary mains	1,013.58	
High Pressure mains	18.64	
Number of fire hydrants		12,497
Public fire hydrants	11,634	
Private fire hydrants	394	
High Pressure fire hydrants	469	

RETIRED EMPLOYEES:

Boston Retirement System		943
State-Boston Retirement System		3,857
Non-Contributory Pensions and Annuities		2,973

SCHOOLS (Public):

Number of School Buildings		199
Number of Teachers		3,224
Average Membership		87,795
Average Daily Attendance		79,495
High Schools	16,964	
Junior High Schools	14,383	
Grades 1 to 6	39,802	
Kindergartens	7,852	
Special Schools	189	
Boston School Business Education	305	

STATISTICAL FACTS

FOR THE YEAR 1961

SCHOOLS (Parochial):

Number of School Buildings	88
High Schools	29
Elementary Schools	59

Number of Teachers	1,288
Enrollment, October 1, 1961	44,888
Secondary Schools	11,926
Elementary Schools	32,962

Average Daily Attendance (1960-1961)	43,264
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STATE SPORTING LICENSES ISSUED (City Clerk)	6,263
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SUMNER TRAFFIC TUNNEL (Massachusetts Turnpike Authority):

Length, two-lane drive (feet)	5,654
Vehicles passing through, 1961	11,912,310
Passenger Cars (95.27%)	11,349,071
Commercial Vehicles (4.73%)	563,239

Daily average of vehicular traffic	32,636
Total Revenue (Net), 1961	\$2,403,391

TRAFFIC FLOW (Cordon Count, June, 1954):

Inner Cordon (Downtown)	1,486,590
Mass Transportation	735,109
Individual Transportation	599,772
Pedestrian	151,709
Outer Cordon (Massachusetts Avenue Boundary)	1,671,204
Mass Transportation	758,433
Individual Transportation	810,973
Pedestrian	101,798

TRANSPORTATION (Utilities), 1961:

Metropolitan Transit Authority Passenger Traffic, Estimated	190,000,000
Railroad Passenger Traffic, Estimated	18,500,000
Bus Passenger Traffic, Interstate, Estimated	2,500,000

TRUST FUNDS (City of Boston)	\$133,636,284.61
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Trust Funds (Various Purposes)	\$25,703,116.85
Pension and Retirement Funds	107,933,167.76

URBAN REDEVELOPMENT PROGRAM:

BOSTON DEVELOPMENT PROGRAM:

Areas and Projects in Planning:

	Acres	Federal Capital Grant
1. Roxbury GNRP*	1,704	See below
2. Downtown North GNRP*	430	See below
3. Back Bay GNRP*	353	\$558,653
4. Charlestown	484	4,871,400
5. South End	566	4,477,600
6. Parker Hill-Fenway GNRP*	1,107	2,642,000
7. Downtown GNRP*	412	4,998,000
8. South Boston GNRP*	934	4,482,200
9. East Boston GNRP*	839	3,690,000
10. Jamaica Plain GNRP*	1,063	3,410,000

\$29,129,853

* General Neighborhood Renewal Plan

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1961

	Acres	Federal Capital Grant
Project Pending and Approved:		
Washington Park	186	\$2,554,000
Projects in Execution:		
Government Center	53	\$9,352,000
New York Streets	22	\$3,200,000
West End	47	\$9,232,000
PRUDENTIAL CENTER PROJECT:		
31 Acres, Estimated Cost		\$100,000,000

VITAL STATISTICS:

Total Births Reported	25,467
Total Deaths Reported	12,684
Marriages	6,850
Depositions Processed	3,043
Certified Copies of Records Issued	76,367
Abstracts of Records Issued	35,452
Free Copies	29,595
50¢ Fee Copies	5,857

GEORGE ROBERT WHITE FUND PROJECTS:

- 1 Bathhouse and Recreation Center
- 9 Health Units
- 3 Play Areas
- 1 Prado (Paul Revere Mall)
- 1 Schoolboys' Stadium
- 2 Swimming Pools
- 1 Wading Pool
- 2 War Memorial Monuments

WORKMEN'S COMPENSATION SERVICE (Municipal):

Number of employees protected	17,000
Number of accident reports filed	1,437
Appearances before Industrial Accident Board	136
Number of claims approved in 1961	218
Total number of recipients, 1961	302
Total Workmen's Compensation Payments, 1961	\$287,690.01
Reimbursements from State (G. L., Chapter 152, Section 37A)	\$20,085.41

COURTS:

UNITED STATES:

- District Court
- Court of Appeals

COMMONWEALTH OF MASSACHUSETTS:

- Supreme Judicial Court
- Suffolk Superior Court, Civil Session
- Suffolk Superior Court, Criminal Session
- Land Court
- Probate Court and Court of Insolvency
- Boston Juvenile Court
- Municipal Court of the City of Boston
- Municipal Court, Brighton District
- Municipal Court, Charlestown District
- Municipal Court, Dorchester District
- East Boston District Court
- Municipal Court, Roxbury District
- Municipal Court, South Boston District
- Municipal Court, West Roxbury District
- District Court of Chelsea

